



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: KAUKAUNA UTILITIES

Principal Office: 777 ISLAND STREET  
P.O. BOX 1777  
KAUKAUNA, WI 54130

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** KAUKAUNA UTILITIES**Utility Address:** 777 ISLAND STREET

P.O. BOX 1777

KAUKAUNA, WI 54130

**When was utility organized?** 1/1/1912**Report any change in name:****Effective Date:****Utility Web Site:** kaukaunautilities.com

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR. MICHAEL J KAWULA CPA**Title:** MANAGER OF FINANCE & ADMINISTRATION**Office Address:**

777 ISLAND STREET

KAUKAUNA, WI 54130

**Telephone:** (920) 766 - 5721 EXT 239**Fax Number:** (920) 766 - 7698**E-mail Address:** mkawula@wppisys.org

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**President, chairman, or head of utility commission/board or committee:**

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**Name:** MR LEE MEYERHOFFER**Title:** PRESIDENT**Office Address:**

903 SHAMROCK COURT

KAUKAUNA, WI 54130

**Telephone:** (920) 766 - 0195**Fax Number:****E-mail Address:** lmeyerhofer@atcllc.com

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**Are records of utility audited by individuals or firms, other than utility employee?** YES

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**Individual or firm, if other than utility employee, auditing utility records:**

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**Name:** MR. THOMAS L. KARMAN**Title:** SHAREHOLDER**Office Address:** SCHENCK & ASSOCIATES

2000 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4111**Fax Number:** (920) 436 - 7808**E-mail Address:** karmant@schenckcpa.com**Date of most recent audit report:** 3/24/2006**Period covered by most recent audit:** DECEMBER 31, 2005

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**IDENTIFICATION AND OWNERSHIP**

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR JEFFREY W. FELDT**Title:** GENERAL MANAGER**Office Address:**

777 ISLAND STREET

P.O. BOX 1777

KAUKAUNA, WI 54130-7077

**Telephone:** (920) 766 - 5721 EXT 218**Fax Number:** (920) 766 - 7698**E-mail Address:** jfeldt@wppisys.org

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**Name of utility commission/committee:** KAUKAUNA UTILITIES COMMISSION

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**Names of members of utility commission/committee:**

MR THOMAS DRIESSEN

MR JOHN LAMBIE, SECRETARY

MR THOMAS MCGINNIS

MR LEE MEYERHOFER, PRESIDENT

MR BRIAN PASCHEN

MR WILLIAM VANDERLOOP

MR JOSEPH VERHAGEN

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**Is sewer service rendered by the utility?** NO**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO**Date of Ordinance:** **Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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**Provide the following information regarding the provider(s) of contract services:**

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**Firm Name:****Contact Person:****Title:****Telephone:****Fax Number:****E-mail Address:**

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**Contract/Agreement beginning-ending dates:****Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	45,947,183	37,998,948	<b>1</b>
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	39,799,403	31,574,135	<b>2</b>
Depreciation Expense (403)	1,837,158	1,777,583	<b>3</b>
Amortization Expense (404-407)	0	0	<b>4</b>
Taxes (408)	1,689,857	1,627,640	<b>5</b>
<b>Total Operating Expenses</b>	<b>43,326,418</b>	<b>34,979,358</b>	
<b>Net Operating Income</b>	<b>2,620,765</b>	<b>3,019,590</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	<b>6</b>
<b>Utility Operating Income</b>	<b>2,620,765</b>	<b>3,019,590</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	36	409	<b>7</b>
Income from Nonutility Operations (417)	14,566	(51,191)	<b>8</b>
Nonoperating Rental Income (418)	0	0	<b>9</b>
Interest and Dividend Income (419)	415,245	242,642	<b>10</b>
Miscellaneous Nonoperating Income (421)	1,232,685	2,058,877	<b>11</b>
<b>Total Other Income</b>	<b>1,662,532</b>	<b>2,250,737</b>	
<b>Total Income</b>	<b>4,283,297</b>	<b>5,270,327</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(117,067)	(117,066)	<b>12</b>
Other Income Deductions (426)	347,045	309,336	<b>13</b>
<b>Total Miscellaneous Income Deductions</b>	<b>229,978</b>	<b>192,270</b>	
<b>Income Before Interest Charges</b>	<b>4,053,319</b>	<b>5,078,057</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	866,783	769,279	<b>14</b>
Amortization of Debt Discount and Expense (428)	91,492	91,491	<b>15</b>
Amortization of Premium on Debt--Cr. (429)	0	0	<b>16</b>
Interest on Debt to Municipality (430)	0	0	<b>17</b>
Other Interest Expense (431)	0	0	<b>18</b>
Interest Charged to Construction--Cr. (432)	27,362	0	<b>19</b>
<b>Total Interest Charges</b>	<b>930,913</b>	<b>860,770</b>	
<b>Net Income</b>	<b>3,122,406</b>	<b>4,217,287</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	39,316,249	35,973,168	<b>20</b>
Balance Transferred from Income (433)	3,122,406	4,217,287	<b>21</b>
Miscellaneous Credits to Surplus (434)	0	0	<b>22</b>
Miscellaneous Debits to Surplus--Debit (435)	0	724,206	<b>23</b>
Appropriations of Surplus--Debit (436)	0	0	<b>24</b>
Appropriations of Income to Municipal Funds--Debit (439)	150,000	150,000	<b>25</b>
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>42,288,655</b>	<b>39,316,249</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	45,947,183		45,947,183	1
<b>Total (Acct. 400):</b>	<b>45,947,183</b>	<b>0</b>	<b>45,947,183</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	39,799,403		39,799,403	2
<b>Total (Acct. 401-402):</b>	<b>39,799,403</b>	<b>0</b>	<b>39,799,403</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,837,158		1,837,158	3
<b>Total (Acct. 403):</b>	<b>1,837,158</b>	<b>0</b>	<b>1,837,158</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,689,857		1,689,857	5
<b>Total (Acct. 408):</b>	<b>1,689,857</b>	<b>0</b>	<b>1,689,857</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>2,620,765</b>	<b>0</b>	<b>2,620,765</b>	

**OTHER INCOME****Income from Merchandising, Jobbing and Contract Work (415-416):**

Derived	36		36	8
<b>Total (Acct. 415-416):</b>	<b>36</b>	<b>0</b>	<b>36</b>	

**Income from Nonutility Operations (417):**

JOHN STREET HYDRO NET EXPENSES	14,566		14,566	9
<b>Total (Acct. 417):</b>	<b>14,566</b>	<b>0</b>	<b>14,566</b>	

**Nonoperating Rental Income (418):**

NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	



**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	415,245	0	415,245 11
<b>Total (Acct. 419):</b>	<b>415,245</b>	<b>0</b>	<b>415,245</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	962,687	962,687 12
Contributed Plant - Electric	[REDACTED]	269,998	269,998 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,232,685</b>	<b>1,232,685</b>
<b>TOTAL OTHER INCOME:</b>	<b>429,847</b>	<b>1,232,685</b>	<b>1,662,532</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(117,067)	[REDACTED]	(117,067) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(117,067)</b>	<b>0</b>	<b>(117,067)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	100,258	100,258 17
Depreciation Expense on Contributed Plant - Electric	[REDACTED]	244,200	244,200 18
MEUW ASSESSMENTS	2,587	0	2,587 19
<b>Total (Acct. 426):</b>	<b>2,587</b>	<b>344,458</b>	<b>347,045</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(114,480)</b>	<b>344,458</b>	<b>229,978</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	866,783	[REDACTED]	866,783 20
<b>Total (Acct. 427):</b>	<b>866,783</b>	<b>0</b>	<b>866,783</b>

**Amortization of Debt Discount and Expense (428):**

ELECTRIC & WATER BONDS	91,492	[REDACTED]	91,492 21
<b>Total (Acct. 428):</b>	<b>91,492</b>	<b>0</b>	<b>91,492</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0	[REDACTED]	0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**INCOME STATEMENT ACCOUNT DETAILS**

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
ELECTRIC AND WATER PROJECTS	27,362		27,362 25
<b>Total (Acct. 432):</b>	<b>27,362</b>	<b>0</b>	<b>27,362</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>930,913</b>	<b>0</b>	<b>930,913</b>
<b>NET INCOME:</b>	<b>2,234,179</b>	<b>888,227</b>	<b>3,122,406</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	30,373,898	8,942,351	39,316,249 26
<b>Total (Acct. 216):</b>	<b>30,373,898</b>	<b>8,942,351</b>	<b>39,316,249</b>
<b>Balance Transferred from Income (433):</b>			
Derived	2,234,179	888,227	3,122,406 27
<b>Total (Acct. 433):</b>	<b>2,234,179</b>	<b>888,227</b>	<b>3,122,406</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
CITY APPROPRIATION FROM ELECTRIC	150,000	0	150,000 31
<b>Total (Acct. 439)--Debit:</b>	<b>150,000</b>	<b>0</b>	<b>150,000</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>32,458,077</b>	<b>9,830,578</b>	<b>42,288,655</b>

**INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Revenues (account 415)	730				<b>730</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					<b>0</b>	<b>2</b>
Payroll					<b>0</b>	<b>3</b>
Materials	694				<b>694</b>	<b>4</b>
Taxes					<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE					<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>694</b>	
<b>Net income (or loss)</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

<b>Description (a)</b>	<b>Water Utility (b)</b>	<b>Electric Utility (c)</b>	<b>Sewer Utility (Regulated Only) (d)</b>	<b>Gas Utility (e)</b>	<b>Total (f)</b>	
Total operating revenues	2,550,979	43,396,204	0	0	<b>45,947,183</b>	<b>1</b>
Less: interdepartmental sales	36,948	130,228	0	0	<b>167,176</b>	<b>2</b>
Less: interdepartmental rents	0	9,702		0	<b>9,702</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	599	53,935			<b>54,534</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,513,432</b>	<b>43,202,339</b>	<b>0</b>	<b>0</b>	<b>45,715,771</b>	

**DISTRIBUTION OF TOTAL PAYROLL**

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	552,237	12,684	564,921	1
Electric operating expenses	2,109,406	60,265	2,169,671	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	0		0	6
Other nonutility expenses			0	7
Water utility plant accounts	50,532		50,532	8
Electric utility plant accounts	693,563		693,563	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	72,949	(72,949)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>3,478,687</b>	<b>0</b>	<b>3,478,687</b>	

**FULL-TIME EMPLOYEES (FTE)**

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	11.7	1
Electric	44.3	2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	85,096,928	80,196,669	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	31,780,864	30,246,958	2
<b>Net Utility Plant</b>	<b>53,316,064</b>	<b>49,949,711</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>53,316,064</b>	<b>49,949,711</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	571,522	571,522	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	228,563	208,528	6
<b>Net Nonutility Property</b>	<b>342,959</b>	<b>362,994</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	854,946	713,683	8
Special Funds (125-128)	5,086,659	2,495,258	9
<b>Total Other Property and Investments</b>	<b>6,284,564</b>	<b>3,571,935</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	4,013,991	4,508,662	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	4,631	6,440	12
Temporary Cash Investments (136)	131,160	61,784	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	4,569,991	3,356,395	15
Other Accounts Receivable (143)	613,335	618,472	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	50,000	50,000	17
Receivables from Municipality (145)	52,163	24,177	18
Materials and Supplies (151-163)	858,979	796,932	19
Prepayments (165)	850,463	829,290	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	(67,713)	(59,196)	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>10,977,000</b>	<b>10,092,956</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	381,718	473,210	24
Other Deferred Debits (182-186)	333,134	418,401	25
<b>Total Deferred Debits</b>	<b>714,852</b>	<b>891,611</b>	
<b>Total Assets and Other Debits</b>	<b>71,292,480</b>	<b>64,506,213</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	251,633	251,633	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	42,288,655	39,316,249	<b>28</b>
<b>Total Proprietary Capital</b>	<b>42,540,288</b>	<b>39,567,882</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	20,785,000	17,590,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>20,785,000</b>	<b>17,590,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	3,593,868	2,729,364	<b>33</b>
Payables to Municipality (233)	523,814	464,610	<b>34</b>
Customer Deposits (235)	60,041	4,134	<b>35</b>
Taxes Accrued (236)	797,223	763,752	<b>36</b>
Interest Accrued (237)	47,407	54,926	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)	41,275	99,459	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	311,745	288,117	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>5,375,373</b>	<b>4,404,362</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	77,650	163,687	<b>43</b>
Other Deferred Credits (253)	2,514,169	2,780,282	<b>44</b>
<b>Total Deferred Credits</b>	<b>2,591,819</b>	<b>2,943,969</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>71,292,480</b>	<b>64,506,213</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Sewer (c)</b>	<b>Gas (d)</b>	<b>Electric (e)</b>	
<b>First of Year:</b>					
Total Utility Plant - First of Year	18,490,985	0	0	61,705,684	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,159,522	0	0	56,452,090	2
Utility Plant in Service - Contributed Plant (101.2)	6,605,566	0	0	6,429,728	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	457,823			1,992,199	9
<b>Total Utility Plant</b>	<b>20,222,911</b>	<b>0</b>	<b>0</b>	<b>64,874,017</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,014,659	0	0	25,631,613	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	621,688	0	0	2,512,904	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,636,347</b>	<b>0</b>	<b>0</b>	<b>28,144,517</b>	
<b>Net Utility Plant</b>	<b>16,586,564</b>	<b>0</b>	<b>0</b>	<b>36,729,500</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,812,462	24,570,822			<b>27,383,284</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	288,398	1,548,760			<b>1,837,158</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	21,711				<b>21,711</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
392 \$ 396 Accounts	14,954	112,965			<b>127,919</b>	<b>9</b>
Salvage	11,298	27,000			<b>38,298</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>336,361</b>	<b>1,688,725</b>	<b>0</b>	<b>0</b>	<b>2,025,086</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	121,567	463,858			<b>585,425</b>	<b>18</b>
Cost of removal	12,597	164,076			<b>176,673</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>134,164</b>	<b>627,934</b>	<b>0</b>	<b>0</b>	<b>762,098</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,014,659</b>	<b>25,631,613</b>	<b>0</b>	<b>0</b>	<b>28,646,272</b>	<b>26</b>

# **ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)**

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Electric (c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	521,430	2,342,244			<b>2,863,674</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	100,258	244,200			<b>344,458</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0	0			<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>100,258</b>	<b>244,200</b>	<b>0</b>	<b>0</b>	<b>344,458</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0	24,803			<b>24,803</b>	<b>18</b>
Cost of removal	0	48,737			<b>48,737</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>73,540</b>	<b>0</b>	<b>0</b>	<b>73,540</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>621,688</b>	<b>2,512,904</b>	<b>0</b>	<b>0</b>	<b>3,134,592</b>	<b>26</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
John Street Power Plant	412,499			412,499	2
John Street Property	80,865			80,865	3
Little Rapids/Lawrence Property	58,940			58,940	4
Rapide Croche Recreation Area	19,218			19,218	5
<b>Total Nonutility Property (121)</b>	<b>571,522</b>	<b>0</b>	<b>0</b>	<b>571,522</b>	
Less accum. prov. depr. & amort. (122)	208,528	20,035		228,563	6
<b>Net Nonutility Property</b>	<b>362,994</b>	<b>(20,035)</b>	<b>0</b>	<b>342,959</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	50,000	1
<b>Additions:</b>		
Provision for uncollectibles during year	53,935	2
Collection of accounts previously written off: Utility Customers	19,750	3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>73,685</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	73,685	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>73,685</b>	
<b>Balance end of year</b>	<b>50,000</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)			789,555		789,555	728,377	3
<b>Total Electric Utility</b>					<b>789,555</b>	<b>728,377</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	789,555	728,377	1
Water utility (154)	69,424	68,555	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>858,979</b>	<b>796,932</b>	

## UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1991 REFUNDING LOSS	68,729	428	206,187	1
1997 REVENUE BONDS	3,860	428	46,320	2
1998 REVENUE BONDS	7,372	428	95,526	3
2001 REVENUE BONDS	9,887	428	28,754	4
2002 REVENUE BONDS	1,644	428	4,931	5
<b>Total</b>			<b>381,718</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	251,633	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b>251,633</b>	

**BONDS (ACCTS. 221 AND 222)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1997 REVENUE BONDS - WATER	12/15/1997	12/01/2017	5.18%	2,150,000	<b>1</b>
1998 REVENUE BONDS - ELECTRIC	08/01/1998	12/15/2018	5.32%	4,900,000	<b>2</b>
2001 REVENUE BONDS - ELECTRIC	11/27/2001	12/15/2008	3.56%	3,510,000	<b>3</b>
2002 REVENUE BONDS - ELECTRIC	12/01/2002	12/15/2008	3.00%	585,000	<b>4</b>
2003 REVENUE BONDS - WATER	05/01/2003	12/01/2013	4.04%	1,425,000	<b>5</b>
2003 REVENUE BONDS - ELECTRIC	05/15/2003	12/15/2018	4.32%	2,425,000	<b>6</b>
2004 REVENUE BONDS - WATER	06/01/2004	12/01/2013	4.40%	790,000	<b>7</b>
2005 REVENUE BONDS - WATER	06/01/2005	12/01/2017	4.31%	1,000,000	<b>8</b>
2005 REVENUE BONDS - ELECTRIC	06/01/2005	12/15/2025	4.56%	4,000,000	<b>9</b>
<b>Total Bonds (Account 221):</b>				<b>20,785,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>10</b>

**Net amount of bonds outstanding December 31:     20,785,000**



**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	----------------------------------	--	----------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	763,752	1
<b>Accruals:</b>		
Charged water department expense	348,977	2
Charged electric department expense	1,340,880	3
Charged sewer department expense		4
<b>Other (explain):</b>		
Charged to Plant - Water	3,865	5
Charged to Plant - Electric	53,057	6
<b>Total Accruals and other credits</b>	<b>1,746,779</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,425,028	7
Social Security taxes	252,632	8
PSC Remainder Assessment	35,648	9
<b>Other (explain):</b>		
NONE		10
<b>Total payments and other debits</b>	<b>1,713,308</b>	
<b>Balance end of year</b>	<b>797,223</b>	

**INTEREST ACCRUED (ACCT. 237)**

1. Report below interest accrued on each utility obligation.
2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2003 REVENUE BONDS - ELECTRIC	4,211	101,018	101,075	4,154	1
2003 REVENUE BONDS - WATER	5,278	62,908	63,331	4,855	2
1997 REVENUE BONDS - WATER	9,213	110,099	110,562	8,750	3
2001 REVENUE BONDS - ELECTRIC	6,909	164,363	165,825	5,447	4
1998 REVENUE BONDS - ELECTRIC	9,947	238,466	238,737	9,676	5
2004 REVENUE BONDS - WATER	18,426	39,712	55,277	2,861	6
2002 REVENUE BONDS - ELECTRIC	942	22,406	22,603	745	7
2005 REVENUE BONDS - WATER		24,555	21,047	3,508	8
2005 REVENUE BONDS - ELECTRIC		103,256	95,845	7,411	9
<b>Subtotal</b>	<b>54,926</b>	<b>866,783</b>	<b>874,302</b>	<b>47,407</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	11
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>54,926</b>	<b>866,783</b>	<b>874,302</b>	<b>47,407</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INVESTMENT IN AMERICAN TRANSMISSION COMPANY (ATC)	854,946	2
<b>Total (Acct. 124):</b>	<b>854,946</b>	
<b>Sinking Funds (125):</b>		
1998 REVENUE BONDS P&I - ELECTRIC	29,768	3
2002 REVENUE BONDS P&I - ELECTRIC	18,591	4
2001 REVENUE BONDS P&I - ELECTRIC	123,638	5
2003 REVENUE BONDS P&I - ELECTRIC	14,559	6
2005 REVENUE BONDS P&I - ELECTRIC	14,821	7
1997 REVENUE BONDS P&I - WATER	20,995	8
2003 REVENUE BONDS P&I - WATER	19,102	9
2004 REVENUE BONDS P&I - WATER	10,663	10
2005 REVENUE BONDS P&I - WATER	5,594	11
<b>Total (Acct. 125):</b>	<b>257,731</b>	
<b>Depreciation Fund (126):</b>		
NONE		12
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
DEBT REDEMPTION RESERVE - ELECTRIC	1,654,265	13
DEBT REDEMPTION RESERVE - WATER	674,663	14
2005 BOND PROCEEDS REMAINING - ELECTRIC	2,250,000	15
2005 BOND PROCEEDS REMAINING - WATER	250,000	16
<b>Total (Acct. 128):</b>	<b>4,828,928</b>	
<b>Interest Special Deposits (132):</b>		
NONE		17
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		18
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		19
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	261,507	20

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Customer Accounts Receivable (142):</b>		
Electric	4,308,484	21
Sewer (Regulated)		22
<b>Other (specify):</b>		
NONE		23
<b>Total (Acct. 142):</b>	<b>4,569,991</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	218,675	24
Merchandising, jobbing and contract work		25
<b>Other (specify):</b>		
ACCOUNTS RECEIVABLE - LITTLE CHUTE WATER	101,271	26
ACCOUNTS RECEIVABLE - LITTLE CHUTE SEWER	67,437	27
ACCOUNTS RECEIVABLE - NONOPERATING - WATER	10,693	28
ACCOUNTS RECEIVABLE - NONOPERATING - ELECTRIC	208,648	29
ACCOUNTS RECEIVABLE - RETIREE HEALTH INSURANCE	6,611	30
<b>Total (Acct. 143):</b>	<b>613,335</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM MUNY - ELECTRIC	27,323	31
RECEIVABLE FROM MUNY - WATER	7,667	32
RECEIVABLE FROM MUNY SEWER - WATER	17,173	33
<b>Total (Acct. 145):</b>	<b>52,163</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE - ELECTRIC	33,960	34
PREPAID INVOICES - WATER	15,209	35
PREPAID INVOICES - ELECTRIC	67,142	36
PREPAID WI GROSS RECEIPTS TAX - ELECTRIC	734,152	37
<b>Total (Acct. 165):</b>	<b>850,463</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		38
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		39
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
YEAR END PAYROLL CLEARING ACCOUNTS	(6,866)	40
<b>Total (Acct. 184):</b>	<b>(6,866)</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Temporary Facilities (185):</b>		
NONE		41
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - ELECTRIC	272,000	42
UNAMORTIZED WI RETIREMENT UNFUNDED LIABILITY - WATER	68,000	43
<b>Total (Acct. 186):</b>	<b>340,000</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNY SEWER - WATER	329,680	44
DUE TO LITTLE CHUTE WATER - WATER	119,297	45
DUE TO LITTLE CHUTE SEWER - WATER	74,537	46
DUE TO MUNY - ELECTRIC	300	47
<b>Total (Acct. 233):</b>	<b>523,814</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,107,194	48
PUBLIC BENEFITS PROGRAM - ELECTRIC	6,975	49
DIESEL GENERATION CREDIT CONTRACT BUYOUT - ELECTRIC	400,000	50
<b>Total (Acct. 253):</b>	<b>2,514,169</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

<b>Average Rate Base (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	12,997,661	55,669,200	0	0	<b>68,666,861</b>	<b>1</b>
Materials and Supplies	68,989	758,966	0	0	<b>827,955</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,913,560	25,101,217	0	0	<b>28,014,777</b>	<b>4</b>
Customer Advances for Construction		120,669			<b>120,669</b>	<b>5</b>
Regulatory Liability	357,617	1,808,110	0	0	<b>2,165,727</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>9,795,473</b>	<b>29,398,170</b>	<b>0</b>	<b>0</b>	<b>39,193,643</b>	
Net Operating Income	610,077	2,010,688	0	0	<b>2,620,765</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.23%</b>	<b>6.84%</b>	<b>N/A</b>	<b>N/A</b>	<b>6.69%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE



**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

<b>Particulars (a)</b>	<b>Water (b)</b>	<b>Electric (c)</b>	<b>Sewer (d)</b>	<b>Gas (e)</b>	<b>Total (f)</b>	
Balance First of Year	367,283	1,856,978	0	0	<b>2,224,261</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	19,331	97,736	0	0	<b>117,067</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>347,952</b>	<b>1,759,242</b>	<b>0</b>	<b>0</b>	<b>2,107,194</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Unamortized Wisconsin Retirement Unfunded Liability - This amortization was authorized by the PSC (Letter dated January 29, 2003).

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Accounts Receivable - NonOperating - Water - This consists of \$8,402 due from developers for engineering services paid by KU during 2005. The remaining \$2,291 is miscellaneous charges still due at year end.

Accounts Receivable - NonOperating - Electric - This consists of \$56,772 due from ATC for transmission O&M expenses and dividends, \$35,741 due from Ameritech for 2005 joint trenching and pole rental, \$71,259 due from Florida Power and Light for mutual aid, and \$15,498 due from WPPI for operation of the Island Street Peaker Plant owned by WPPI. The remaining \$29,378 is due from miscellaneous charges due at year end.

Accounts Receivable - Sewer - KU performs the billing and collection services for the City of Kaukauna Sewer. This amount represents the sewer customer receivable, including unbilled sewer revenues, at year end.

Accounts Receivable - Little Chute Water & Little Chute Sewer - KU performs the billing and collection services for the Village of Little Chute Water and Sewer. These amounts represent the customer receivable for LC Water and LC Sewer at year end.

Receivable from Muny Sewer - Water - This particular represents the amount due from the City based on the 2005 joint meter allocation.

Receivable from Muny - Electric - This particular represents a January 2006 payment which was issued and deposited by the City in December 2005. The amount is considered owed to the Utility at year end.

Receivable from Muny - Water - This particular represents delinquent water bills and penalties placed on the tax roll.

Due to LC Sewer/Water & Due to Muny Sewer - Water - These particulars represent the amounts owed to Little Chute Water/Sewer and City of Kaukauna Sewer at year end based on the customer accounts receivable plus payments received and not yet remitted to the Village of Little Chute or the City of Kaukauna at year end.

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**WATER OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,494,089	2,319,458	<b>1</b>
<b>Total Sales of Water</b>	<b>2,494,089</b>	<b>2,319,458</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,926	7,693	<b>2</b>
Miscellaneous Service Revenues (471)	0	0	<b>3</b>
Rents from Water Property (472)	24,000	23,400	<b>4</b>
Interdepartmental Rents (473)	0	0	<b>5</b>
Other Water Revenues (474)	25,964	20,183	<b>6</b>
<b>Total Other Operating Revenues</b>	<b>56,890</b>	<b>51,276</b>	
<b>Total Operating Revenues</b>	<b>2,550,979</b>	<b>2,370,734</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	52,150	75,494	<b>7</b>
Pumping Expenses (620-633)	174,435	130,067	<b>8</b>
Water Treatment Expenses (640-652)	147,898	152,059	<b>9</b>
Transmission and Distribution Expenses (660-678)	373,880	324,673	<b>10</b>
Customer Accounts Expenses (901-905)	92,421	96,544	<b>11</b>
Sales Expenses (910)	4,441	6,758	<b>12</b>
Administrative and General Expenses (920-932)	458,302	387,977	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>1,303,527</b>	<b>1,173,572</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	288,398	267,172	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	348,977	326,307	<b>16</b>
<b>Total Other Operating Expenses</b>	<b>637,375</b>	<b>593,479</b>	
<b>Total Operating Expenses</b>	<b>1,940,902</b>	<b>1,767,051</b>	
<b>NET OPERATING INCOME</b>	<b>610,077</b>	<b>603,683</b>	

**WATER OPERATING REVENUES - SALES OF WATER**

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	132	661	3,320	1
Commercial	6	3,854	14,170	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>138</b>	<b>4,515</b>	<b>17,490</b>	
Metered Sales to General Customers (461)				
Residential	5,354	268,064	1,313,883	4
Commercial	422	64,355	263,113	5
Industrial	21	49,069	122,943	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,797</b>	<b>381,488</b>	<b>1,699,939</b>	
Private Fire Protection Service (462)	39		60,853	7
Public Fire Protection Service (463)	1		641,283	8
Other Sales to Public Authorities (464)	25	9,251	37,576	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	15,135	36,948	12
<b>Total Sales of Water</b>	<b>6,003</b>	<b>410,389</b>	<b>2,494,089</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name</b> <b>(a)</b>	<b>Point of Delivery</b> <b>(b)</b>	<b>Thousands of Gallons Sold</b> <b>(c)</b>	<b>Revenues</b> <b>(d)</b>
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NONE

**OTHER OPERATING REVENUES (WATER)**

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	641,283	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>641,283</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,926	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,926</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER ANTENNAE LEASE	24,000	8
<b>Total Rents from Water Property (472)</b>	<b>24,000</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	23,564	10
<b>Other (specify):</b>		
BULK WATER FORFEITED DEPOSITS	2,400	11
<b>Total Other Water Revenues (474)</b>	<b>25,964</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0	0	<b>1</b>
Operation Labor and Expenses (601)	36,101	58,223	<b>2</b>
Purchased Water (602)	0	0	<b>3</b>
Miscellaneous Expenses (603)	3,582	5,459	<b>4</b>
Rents (604)	0	0	<b>5</b>
Maintenance Supervision and Engineering (610)	0	0	<b>6</b>
Maintenance of Structures and Improvements (611)	0	0	<b>7</b>
Maintenance of Collecting and Impounding Reservoirs (612)	206	323	<b>8</b>
Maintenance of Lake, River and Other Intakes (613)	0	0	<b>9</b>
Maintenance of Wells and Springs (614)	9,207	11,165	<b>10</b>
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	<b>11</b>
Maintenance of Supply Mains (616)	3,054	324	<b>12</b>
Maintenance of Miscellaneous Water Source Plant (617)		0	<b>13</b>
<b>Total Source of Supply Expenses</b>	<b>52,150</b>	<b>75,494</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	17,857	5,128	<b>14</b>
Fuel for Power Production (621)	0	0	<b>15</b>
Power Production Labor and Expenses (622)	0	0	<b>16</b>
Fuel or Power Purchased for Pumping (623)	105,241	91,047	<b>17</b>
Pumping Labor and Expenses (624)	10,506	9,550	<b>18</b>
Expenses Transferred--Credit (625)	0	0	<b>19</b>
Miscellaneous Expenses (626)	3,532	3,540	<b>20</b>
Rents (627)	0	0	<b>21</b>
Maintenance Supervision and Engineering (630)	10,844	5,038	<b>22</b>
Maintenance of Structures and Improvements (631)	12,434	13,655	<b>23</b>
Maintenance of Power Production Equipment (632)	0	0	<b>24</b>
Maintenance of Pumping Equipment (633)	14,021	2,109	<b>25</b>
<b>Total Pumping Expenses</b>	<b>174,435</b>	<b>130,067</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	48,847	19,616	<b>26</b>
Chemicals (641)	58,847	108,757	<b>27</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	17,777	18,809	<b>28</b>
Miscellaneous Expenses (643)	0	0	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	2,206	174	<b>32</b>
Maintenance of Water Treatment Equipment (652)	20,221	4,703	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>147,898</b>	<b>152,059</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	17,857	5,128	<b>34</b>
Storage Facilities Expenses (661)	4,294	4,340	<b>35</b>
Transmission and Distribution Lines Expenses (662)	66,909	66,434	<b>36</b>
Meter Expenses (663)	32,471	22,342	<b>37</b>
Customer Installations Expenses (664)	1,884	1,744	<b>38</b>
Miscellaneous Expenses (665)	17,120	32,583	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	17,857	5,038	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	710	1,383	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	184,450	155,182	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	12,722	13,675	<b>46</b>
Maintenance of Meters (676)	2,268	968	<b>47</b>
Maintenance of Hydrants (677)	15,338	15,856	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>373,880</b>	<b>324,673</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	11,214	10,846	<b>50</b>
Meter Reading Labor (902)	37,668	46,232	<b>51</b>
Customer Records and Collection Expenses (903)	42,940	38,537	<b>52</b>
Uncollectible Accounts (904)	599	363	<b>53</b>



**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	566	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>92,421</b>	<b>96,544</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	4,441	6,758	<b>55</b>
<b>Total Sales Expenses</b>	<b>4,441</b>	<b>6,758</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	100,656	74,301	<b>56</b>
Office Supplies and Expenses (921)	24,339	19,779	<b>57</b>
Administrative Expenses Transferred--Credit (922)	2,527	1,181	<b>58</b>
Outside Services Employed (923)	6,534	13,416	<b>59</b>
Property Insurance (924)	20,184	20,133	<b>60</b>
Injuries and Damages (925)	26,667	23,685	<b>61</b>
Employee Pensions and Benefits (926)	242,704	199,829	<b>62</b>
Regulatory Commission Expenses (928)	3,704	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	11,121	18,102	<b>65</b>
Rents (931)	8,502	8,502	<b>66</b>
Maintenance of General Plant (932)	16,418	11,411	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>458,302</b>	<b>387,977</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,303,527</b>	<b>1,173,572</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		315,034	293,904	<b>1</b>
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,135	5,673	<b>2</b>
<b>Net property tax equivalent</b>		<b>308,899</b>	<b>288,231</b>	
Social Security		41,804	35,449	<b>3</b>
PSC Remainder Assessment		2,139	2,627	<b>4</b>
Other (specify): SOC SEC ALLOCATED TO PLANT		(3,865)	0	<b>5</b>
<b>Total tax expense</b>		<b>348,977</b>	<b>326,307</b>	

**PROPERTY TAX EQUIVALENT (WATER)**

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200510				3
County tax rate	mills		4.807030				4
Local tax rate	mills		8.138730				5
School tax rate	mills		9.080960				6
Voc. school tax rate	mills		1.816870				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.044100</b>				10
Less: state credit	mills		1.126620				11
<b>Net tax rate</b>	mills		<b>22.917480</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.138730</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.897830</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.036560</b>				17
<b>Total Tax Rate</b>	mills		<b>24.044100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791735</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.917480</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.144575</b>				21
Utility Plant, Jan. 1	\$	<b>18,490,985</b>	18,490,985				22
Materials & Supplies	\$	<b>68,555</b>	68,555				23
<b>Subtotal</b>	\$	<b>18,559,540</b>	<b>18,559,540</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>18,559,540</b>	<b>18,559,540</b>				26
Assessment Ratio	dec.		0.935498				27
<b>Assessed Value</b>	\$	<b>17,362,413</b>	<b>17,362,413</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.144575</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>315,034</b>	<b>315,034</b>				30
Tax Equivalent per 1994 PSC Report	\$	181,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>315,034</b>					34

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	7,996		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	374,446		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	20,256		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>402,698</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	267,632		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	280,772	46,029	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,816		20
<b>Total Pumping Plant</b>	<b>564,220</b>	<b>46,029</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	9,223		21
Structures and Improvements (331)	320,415		22
Water Treatment Equipment (332)	486,237	85,455	23
<b>Total Water Treatment Plant</b>	<b>815,875</b>	<b>85,455</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	0	0	0	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,996	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			374,446	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			20,256	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	0	0	402,698	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			267,632	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,000		321,801	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,816	20
<b>Total Pumping Plant</b>	5,000	0	605,249	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			9,223	21
Structures and Improvements (331)			320,415	22
Water Treatment Equipment (332)			571,692	23
<b>Total Water Treatment Plant</b>	0	0	901,330	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	8,448		24
Structures and Improvements (341)	49,003		25
Distribution Reservoirs and Standpipes (342)	1,567,262	6,023	26
Transmission and Distribution Mains (343)	6,162,447	3,217	27
Fire Mains (344)	0		28
Services (345)	1,435,684	669	29
Meters (346)	722,828	191,165	30
Hydrants (348)	590,933	529	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,536,605</b>	<b>201,603</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	4,984		33
Structures and Improvements (390)	23,802		34
Office Furniture and Equipment (391)	7,509	778	35
Computer Equipment (391.1)	44,917	4,282	36
Transportation Equipment (392)	126,173	8,637	37
Stores Equipment (393)	4,879		38
Tools, Shop and Garage Equipment (394)	77,511	27,904	39
Laboratory Equipment (395)	528		40
Power Operated Equipment (396)	75,416	70,600	41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	146,866		43
Miscellaneous Equipment (398)	3,818		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>516,403</b>	<b>112,201</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,835,801</b>	<b>445,288</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,835,801</b>	<b>445,288</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			8,448	24
Structures and Improvements (341)			49,003	25
Distribution Reservoirs and Standpipes (342)			1,573,285	26
Transmission and Distribution Mains (343)			6,165,664	27
Fire Mains (344)			0	28
Services (345)			1,436,353	29
Meters (346)	57,889		856,104	30
Hydrants (348)			591,462	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>57,889</b>	<b>0</b>	<b>10,680,319</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			4,984	33
Structures and Improvements (390)			23,802	34
Office Furniture and Equipment (391)			8,287	35
Computer Equipment (391.1)			49,199	36
Transportation Equipment (392)			134,810	37
Stores Equipment (393)			4,879	38
Tools, Shop and Garage Equipment (394)			105,415	39
Laboratory Equipment (395)			528	40
Power Operated Equipment (396)	58,678		87,338	41
Communication Equipment (397)			0	42
SCADA Equipment (397.1)			146,866	43
Miscellaneous Equipment (398)			3,818	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>58,678</b>	<b>0</b>	<b>569,926</b>	
<b>Total utility plant in service directly assignable</b>	<b>121,567</b>	<b>0</b>	<b>13,159,522</b>	
Common Utility Plant Allocated to Water Department			0	46
<b>Total utility plant in service</b>	<b>121,567</b>	<b>0</b>	<b>13,159,522</b>	

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	



**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	0	0	0
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	0	0	0
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	0	0	0

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	4,275,402	680,037	27
Fire Mains (344)	0		28
Services (345)	919,030	180,308	29
Meters (346)	0		30
Hydrants (348)	448,447	102,342	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,642,879</b>	<b>962,687</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,642,879</b>	<b>962,687</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,642,879</b>	<b>962,687</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			4,955,439 27
Fire Mains (344)			0 28
Services (345)			1,099,338 29
Meters (346)			0 30
Hydrants (348)			550,789 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>6,605,566</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>6,605,566</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>6,605,566</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	257,364	2.90%	10,859	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	16,707	1.80%	365	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>274,071</b>		<b>11,224</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	225,194	3.20%	8,564	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	221,173	4.40%	13,257	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,816	4.40%	0	15
<b>Total Pumping Plant</b>	<b>462,183</b>		<b>21,821</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	134,761	3.20%	10,253	16
Water Treatment Equipment (332)	274,651	3.30%	17,456	17
<b>Total Water Treatment Plant</b>	<b>409,412</b>		<b>27,709</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	35,193	3.20%	1,568	18
Distribution Reservoirs and Standpipes (342)	331,798	1.90%	29,835	19
Transmission and Distribution Mains (343)	509,031	1.30%	80,133	20
Fire Mains (344)	0			21
Services (345)	248,595	2.90%	41,645	22
Meters (346)	104,796	5.50%	43,421	23
Hydrants (348)	106,142	2.20%	13,006	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					268,223	4
315					0	5
316					17,072	6
317					0	7
	0	0	0	0	285,295	
321					233,758	8
322					0	9
323					0	10
324					0	11
325	5,000				229,430	12
326					0	13
327					0	14
328					15,816	15
	5,000	0	0	0	479,004	
331					145,014	16
332					292,107	17
	0	0	0	0	437,121	
341					36,761	18
342					361,633	19
343					589,164	20
344					0	21
345					290,240	22
346	57,889	12,597			77,731	23
348			456		119,604	24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,335,555</b>		<b>209,608</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	19,342	2.90%	690	26
Office Furniture and Equipment (391)	6,546	5.80%	458	27
Computer Equipment (391.1)	38,440	26.70%	10,759	28
Transportation Equipment (392)	86,638	13.00%	11,520	29
Stores Equipment (393)	3,243	5.80%	283	30
Tools, Shop and Garage Equipment (394)	77,511	5.80%	5,305	31
Laboratory Equipment (395)	528	5.80%	0	32
Power Operated Equipment (396)	65,315	7.50%	3,435	33
Communication Equipment (397)	0	15.00%	0	34
SCADA Equipment (397.1)	33,045	15.00%	22,030	35
Miscellaneous Equipment (398)	633	5.80%	221	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>331,241</b>		<b>54,701</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,812,462</b>		<b>325,063</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,812,462</b>		<b>325,063</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>57,889</u>	<u>12,597</u>	<u>456</u>	<u>0</u>	<u>1,475,133</u>	
390					20,032	26
391					7,004	27
391.1					49,199	28
392					98,158	29
393					3,526	30
394					82,816	31
395					528	32
396	58,678		10,842		20,914	33
397					0	34
397.1					55,075	35
398					854	36
399					0	37
	<u>58,678</u>	<u>0</u>	<u>10,842</u>	<u>0</u>	<u>338,106</u>	
	<u>121,567</u>	<u>12,597</u>	<u>11,298</u>	<u>0</u>	<u>3,014,659</u>	
					0	38
	<u>121,567</u>	<u>12,597</u>	<u>11,298</u>	<u>0</u>	<u>3,014,659</u>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	307,707	1.30%	60,000
Fire Mains (344)	0		21
Services (345)	149,461	2.90%	29,266
Meters (346)	0		23
Hydrants (348)	64,262	2.20%	10,992
			24



**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					367,707 20
344					0 21
345					178,727 22
346					0 23
348					75,254 24

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>521,430</b>		<b>100,258</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>521,430</b>		<b>100,258</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>521,430</b>		<b>100,258</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	621,688
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	621,688
					0 38
	0	0	0	0	621,688

**SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS**

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			40,409	<b>40,409</b>	1
February			36,962	<b>36,962</b>	2
March			45,161	<b>45,161</b>	3
April			43,026	<b>43,026</b>	4
May			50,257	<b>50,257</b>	5
June			48,003	<b>48,003</b>	6
July			51,793	<b>51,793</b>	7
August			47,573	<b>47,573</b>	8
September			42,974	<b>42,974</b>	9
October			44,867	<b>44,867</b>	10
November			39,996	<b>39,996</b>	11
December			43,627	<b>43,627</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>534,648</b>	<b>534,648</b>	
Less: Water sold				410,389	13
Volume pumped but not sold				<b>124,259</b>	14
Volume sold as a percent of volume pumped				<b>77%</b>	15
Volume used for water production, water quality and system maintenance				27,712	16
Volume related to equipment/system malfunction				17,522	17
Non-utility volume NOT included in water sales				2,705	18
Total volume not sold but accounted for				<b>47,939</b>	19
Volume pumped but unaccounted for				<b>76,320</b>	20
Percent of water lost				<b>14%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,336	24
Date of maximum: 5/31/2005					25
Cause of maximum:					26
LAWN WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				972	27
Date of minimum: 12/17/2005					28
Total KWH used for pumping for the year				1,582,679	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
408 W. 10TH STREET, KAUKAUNA	#10	660	10	763,200	Yes	<b>1</b>
308 ELM STREET, KAUKAUNA	#4	726	10	979,200	Yes	<b>2</b>
505 DODGE STREET, KAUKAUNA	#5	524	12	267,840	Yes	<b>3</b>
1020 BLACKWELL ST, KAUKAUNA	#8	700	15	720,000	Yes	<b>4</b>
101 RIVER STREET, KAUKAUNA	#9	620	18	1,440,000	Yes	<b>5</b>

**SOURCES OF WATER SUPPLY - SURFACE WATERS**

<b>Location (a)</b>	<b>Intakes</b>			
	<b>Identification Number (b)</b>	<b>Distance From Shore in feet (c)</b>	<b>Depth Below Surface in feet (d)</b>	<b>Diameter in inches (e)</b>
NONE				

1

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#1 BOOSTER	#10 WELL	#2 BOOSTER	<b>1</b>
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	<b>2</b>
Purpose	B	P	B	<b>3</b>
Destination	D	R	D	<b>4</b>
Pump Manufacturer	LAYNE NW	GOULDS	LAYNE NW	<b>5</b>
Year Installed	1998	2005	1998	<b>6</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	540	1,200	<b>8</b>
Pump Motor or Standby Engine Mfr	US	HITACHI	US	<b>9</b>
Year Installed	1998	2005	1998	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	100	100	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#3 BOOSTER	#4 WELL	#5 WELL	<b>14</b>
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	<b>15</b>
Purpose	B	P	P	<b>16</b>
Destination	D	R	R	<b>17</b>
Pump Manufacturer	LAYNE NW	SIMMONS	LAYNE NW	<b>18</b>
Year Installed	1967	1994	1953	<b>19</b>
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	2,000	700	200	<b>21</b>
Pump Motor or Standby Engine Mfr	CONTINENTAL	SIMMONS	US	<b>22</b>
Year Installed	1967	1994	1979	<b>23</b>
Type	PROPANE	ELECTRIC	ELECTRIC	<b>24</b>
Horsepower	150	60	30	<b>25</b>

**PUMPING & POWER EQUIPMENT**

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	#6 BOOSTER	#7 BOOSTER	#8 WELL	<b>1</b>
Location	KAUKAUNA	KAUKAUNA	KAUKAUNA	<b>2</b>
Purpose	B	B	P	<b>3</b>
Destination	D	D	T	<b>4</b>
Pump Manufacturer	GOULDS	PEERLESS	SIMMONS	<b>5</b>
Year Installed	1991	1999	1997	<b>6</b>
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	<b>7</b>
Actual Capacity (gpm)	700	550	600	<b>8</b>
Pump Motor or Standby Engine Mfr	MARATHON	US ELECTRICAL	HITACHI	<b>9</b>
Year Installed	1985	1999	1997	<b>10</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>11</b>
Horsepower	20	20	100	<b>12</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	#9 WELL			<b>14</b>
Location	KAUKAUNA			<b>15</b>
Purpose	P			<b>16</b>
Destination	T			<b>17</b>
Pump Manufacturer	LAYNE NW			<b>18</b>
Year Installed	1976			<b>19</b>
Type	VERTICAL TURBINE			<b>20</b>
Actual Capacity (gpm)	1,200			<b>21</b>
Pump Motor or Standby Engine Mfr	US			<b>22</b>
Year Installed	1976			<b>23</b>
Type	ELECTRIC			<b>24</b>
Horsepower	100			<b>25</b>



**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification number or name	#1	#2	ANN STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	4
				5
Year constructed	1901	1940	1999	6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	8
				9
Elevation difference in feet (See Headnote 3.)	50	50	155	10
Total capacity in gallons (actual)	284,000	295,000	500,000	11
<b>WATER TREATMENT PLANT</b>				12
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		13
				14
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER		15
				16
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		17
				18
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	1.5400		19
				20
Is a corrosion control chemical used (yes, no)?	Y	Y		21
				22
Is water fluoridated (yes, no)?	N	N		23
				24
				25

**RESERVOIRS, STANDPIPES & WATER TREATMENT**

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>
Identification number or name	INDUSTRIAL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			2
			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
			5
Year constructed	1974		6
			7
Primary material (earthen, steel, concrete, other)	STEEL		8
			9
Elevation difference in feet (See Headnote 3.)	155		10
			11
Total capacity in gallons (actual)	500,000		12
<b>WATER TREATMENT PLANT</b>			13
Disinfection, type of equipment (gas, liquid, powder, other)			14
			15
Points of application (wellhouse, central facilities, booster station, other)			16
			17
Filters, type (gravity, pressure, other, none)			18
			19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			20
			21
			22
Is a corrosion control chemical used (yes, no)?			23
			24
Is water fluoridated (yes, no)?			25

**WATER MAINS**

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	4.000	6,990	0	0	0	6,990
P	D	4.000	70	10	0	0	80
M	D	6.000	160,185	0	0	0	160,185
M	T	6.000	3,959	0	0	0	3,959
P	D	6.000	3,395	366	0	0	3,761
M	D	8.000	30,348		0	0	30,348
M	T	8.000	2,772	0	0	0	2,772
P	D	8.000	84,400	10,392	0	0	94,792
M	D	10.000	32,979	0	0	0	32,979
P	D	10.000	20,318	555	0	0	20,873
M	D	12.000	26,609	0	0	0	26,609
P	D	12.000	72,938	2,903	0	0	75,841
M	D	14.000	120	0	0	0	120
M	D	16.000	11,574	0	0	0	11,574
<b>Total Within Municipality</b>			<b>456,657</b>	<b>14,226</b>	<b>0</b>	<b>0</b>	<b>470,883</b>
<b>Total Utility</b>			<b>456,657</b>	<b>14,226</b>	<b>0</b>	<b>0</b>	<b>470,883</b>

**WATER SERVICES**

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	666	0	0	0	666		1
M	0.750	2,020	0	0	0	2,020		2
M	1.000	2,749	192	0	0	2,941	287	3
M	1.250	25	0	0	0	25		4
M	1.500	39	4	0	0	43	4	5
M	2.000	64	0	0	0	64	2	6
M	4.000	20	0	0	0	20		7
M	6.000	8	0	0	0	8		8
M	8.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>5,592</b>	<b>196</b>	<b>0</b>	<b>0</b>	<b>5,788</b>	<b>293</b>	

**METERS**

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

**Number of Utility-Owned Meters**

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,574	1,077	690		5,961	656	1
0.750	134	1	8		127	0	2
1.000	109	27	18		118	26	3
1.500	52	2	2		52	5	4
2.000	33	0	0		33	0	5
3.000	21	0	0		21	0	6
4.000	7	1	1		7	1	7
6.000	1	0	0		1	0	8
<b>Total:</b>	<b>5,931</b>	<b>1,108</b>	<b>719</b>	<b>0</b>	<b>6,320</b>	<b>688</b>	

**Classification of All Meters at End of Year by Customers**

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,294	284	3	2	0	378	5,961	1
0.750	123	2	0	0	0	2	127	2
1.000	12	71	3	11	1	20	118	3
1.500	0	41	4	3	1	3	52	4
2.000	0	18	6	3	1	5	33	5
3.000	0	10	3	3	0	5	21	6
4.000	0	2	0	4	0	1	7	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>5,429</b>	<b>428</b>	<b>20</b>	<b>26</b>	<b>3</b>	<b>414</b>	<b>6,320</b>	

**HYDRANTS AND DISTRIBUTION SYSTEM VALVES**

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	782	36			818	2
<b>Total Fire Hydrants</b>	<b>782</b>	<b>36</b>	<b>0</b>	<b>0</b>	<b>818</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	1,636
Number of distribution system valves end of year:	2,100
Number of distribution valves operated during year:	160

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## WATER OPERATING SECTION FOOTNOTES

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### Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Return on Net Investment - This amount represents the sewer's portion of the calculated return on the Water Meters and Water AMR (ERTS). This is calculated as part of the joint meter allocation.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #601 - Operation Labor and Expenses - Decrease is due to a reallocation of labor hours in 2005. The previous Water Foreman accepted the Water Superintendent position in 2005.

Account #620 - Operation Supervision and Engineering - Increase is due to the replacement of the Water Superintendent in 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2005 because the Water Foreman accepted the Water Superintendent position in 2005.

Account #623 - Fuel or Power Purchased for Pumping - The increase is due to an increase in electric rates and increased water sales in 2005 which required additional power for pumping.

Account #633 - Maintenance of Pumping Equipment - Increase is due to unforeseen repairs to a pump in 2005. This was in addition to normal pump maintenance.

Account #640 - Operation Supervision and Engineering - Increase is due to the replacement of the Water Superintendent in 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2005 because the Water Foreman accepted the Water Superintendent position in 2005.

Account #641 - Chemicals - Decrease is due to the purchase of "Green Sand" used to treat the water in order to reduce the radium levels in 2004. This expense did not recur in 2005.

Account #652 - Maintenance of Water Treatment Equipment - Increase is due to an increase in maintenance to the Water Treatment Equipment. This included media removal at the #9 Filter Plant costing approximately \$10,000.

Account #660 - Operation Supervision and Engineering - Increase is due to the replacement of the Water Superintendent in 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2005 because the Water Foreman accepted the Water Superintendent position in 2005.

Account #663 - Meter Expenses - Increase is due to an increase in meter testing and repair costs as meters are replaced as part of the automated meter reading (AMR) project. The AMR project is designed to have all KU Water Customers equipped with an AMR meter/device by the end of 2007.

Account #665 - Miscellaneous Expenses - Decrease is due to the increase in safety programs and safety costs charged to the Water Utility in 2004. These costs did not recur in 2005.

Account #670 - Maintenance Supervision and Engineering - Increase is due to the replacement of the Water Superintendent in 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2005 because the Water Foreman accepted the Water Superintendent position in 2005.

Account #673 - Maintenance of Transmission and Distribution Mains - Increase



## WATER OPERATING SECTION FOOTNOTES

is due to an increase in the severity of main breaks in 2005 as compared to 2004. This included a main break under the Thilmany Mill which exceeded \$35,000 to repair.

Account #920 - Administrative and General Salaries - Increase is due to the replacement of the Water Superintendent in 2005. There was also a reallocation of labor costs to the appropriate labor accounts in 2005 because the Water Foreman accepted the Water Superintendent position in 2005.

Account #926 - Employee Pensions and Benefits - Increase is partly due to filling the Water Superintendent position in 2005. This position was vacant in 2004. In addition health insurance costs increased approximately 22% during 2005. Dental insurance increased approximately 5%. Also the number of retirees increased in 2005. A portion of the retiree health/dental insurance is paid by KU.

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

#### General footnotes

Account #346 - Meters - is comprised of the Meter and Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 667,177	\$ 55,651	\$ 722,828
Additions	113,170	77,995	191,165
Retirements	57,889	0	57,889
End of Year	\$ 722,458	\$ 133,646	\$ 856,104

### Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

#### General footnotes

Account #346 - Meters - is comprised of the Meter and the Automated Meter Reading (AMR) Devices as follows:

Activity	Meters	Meter AMR	Total
Beg of Year	\$ 103,266	\$ 1,530	\$ 104,796
Accruals	38,215	5,206	43,421
Retirements	57,889	0	57,889
Cost of Removal	12,597	0	12,597
End of Year	\$ 70,995	\$ 6,736	\$ 77,731

Account #348 - Hydrants - a hydrant that was retired in previous years was sold as salvage in 2005.

### Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The Utility does not normally construct new water main. Developers pay for construction of all main extensions. The Utility, however, does reimburse the developers for oversizing.

The Utility also contracts on an ongoing basis for main relays performed in conjunction with the City of Kaukauna Public Works Department (Sewer). The Utility finances these projects by debt issuance or the Utility's earnings.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

For services installed by the developers, the basis for recording the cost is either an amount supplied by the developers or a composite of costs quoted on similar projects. These costs are the responsibility of the developers.

For services installed by the Utility, or Utility contractor, as part of a relay project, costs are financed by debt issuance or the Utility's earnings.

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### Meters (Page W-23)

Explain program for replacing or testing meters 1" or smaller.

Kaukauna Utilities currently tests and replaces all meters 1" and smaller every 8 years.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes. Kaukauna Utilities is also in the process of replacing all station meters.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The 6-inch meter at Thilmany Papers was not tested in 2005. Kaukauna Utilities is currently reviewing test benches which will be able to test all sizes of meters currently being used.

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

During 2005, less than half the valves were operated due to an emphasis on installing the Automated Meter Reading (AMR) ERTS. A greater emphasis on valve operation will be implemented in 2006.

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**ELECTRIC OPERATING REVENUES & EXPENSES**

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>Operating Revenues</b>			
<b>Sales of Electricity</b>			
Sales of Electricity (440-448)	43,121,668	35,354,587	<b>1</b>
<b>Total Sales of Electricity</b>	<b>43,121,668</b>	<b>35,354,587</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (450)	33,234	22,725	<b>2</b>
Miscellaneous Service Revenues (451)	20,029	18,813	<b>3</b>
Sales of Water and Water Power (453)	0	0	<b>4</b>
Rent from Electric Property (454)	144,911	146,236	<b>5</b>
Interdepartmental Rents (455)	9,702	9,702	<b>6</b>
Other Electric Revenues (456)	66,660	76,151	<b>7</b>
<b>Total Other Operating Revenues</b>	<b>274,536</b>	<b>273,627</b>	
<b>Total Operating Revenues</b>	<b>43,396,204</b>	<b>35,628,214</b>	
<b>Operation and Maintenance Expenses</b>			
Power Production Expenses (500-557)	35,346,438	27,394,765	<b>8</b>
Transmission Expenses (560-573)	0	0	<b>9</b>
Distribution Expenses (580-598)	1,133,464	1,123,566	<b>10</b>
Customer Accounts Expenses (901-905)	412,756	418,633	<b>11</b>
Sales Expenses (911-916)	19,985	33,860	<b>12</b>
Administrative and General Expenses (920-932)	1,583,233	1,429,739	<b>13</b>
<b>Total Operation and Maintenance Expenses</b>	<b>38,495,876</b>	<b>30,400,563</b>	
<b>Other Expenses</b>			
Depreciation Expense (403)	1,548,760	1,510,411	<b>14</b>
Amortization Expense (404-407)	0	0	<b>15</b>
Taxes (408)	1,340,880	1,301,333	<b>16</b>
<b>Total Other Expenses</b>	<b>2,889,640</b>	<b>2,811,744</b>	
<b>Total Operating Expenses</b>	<b>41,385,516</b>	<b>33,212,307</b>	
<b>NET OPERATING INCOME</b>	<b>2,010,688</b>	<b>2,415,907</b>	

**OTHER OPERATING REVENUES (ELECTRIC)**

1. Report revenues relating to each account and fully describe each item using other than the account title.  
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
<b>Forfeited Discounts (450):</b>		
Customer late payment charges	33,234	1
<b>Other (specify):</b>		
NONE		2
<b>Total Forfeited Discounts (450)</b>	<b>33,234</b>	
<b>Miscellaneous Service Revenues (451):</b>		
RECONNECTION AND NSF CHARGES	13,908	3
TEMPORARY SERVICE FEES	5,700	4
NEUTRAL ISOLATOR FEES	421	5
<b>Total Miscellaneous Service Revenues (451)</b>	<b>20,029</b>	
<b>Sales of Water and Water Power (453):</b>		
NONE		6
<b>Total Sales of Water and Water Power (453)</b>	<b>0</b>	
<b>Rent from Electric Property (454):</b>		
POLE RENTAL	139,911	7
WPPI ISLAND STREET PEAKER LAND RENT	5,000	8
<b>Total Rent from Electric Property (454)</b>	<b>144,911</b>	
<b>Interdepartmental Rents (455):</b>		
RENT FROM WATER UTILITY	9,702	9
<b>Total Interdepartmental Rents (455)</b>	<b>9,702</b>	
<b>Other Electric Revenues (456):</b>		
SALES TAX DISCOUNT	8,306	10
JOINT TRENCHING	34,709	11
WPPI ISLAND STREET PEAKER RELIABILITY	21,600	12
SCRAP METAL SOLD	2,045	13
<b>Total Other Electric Revenues (456)</b>	<b>66,660</b>	

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>STEAM POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (500)	0		<b>1</b>
Fuel (501)	0		<b>2</b>
Steam Expenses (502)	0		<b>3</b>
Steam from Other Sources (503)	0		<b>4</b>
Steam Transferred -- Credit (504)	0		<b>5</b>
Electric Expenses (505)	0		<b>6</b>
Miscellaneous Steam Power Expenses (506)	0		<b>7</b>
Rents (507)	0		<b>8</b>
Maintenance Supervision and Engineering (510)	0		<b>9</b>
Maintenance of Structures (511)	0		<b>10</b>
Maintenance of Boiler Plant (512)	0		<b>11</b>
Maintenance of Electric Plant (513)	0		<b>12</b>
Maintenance of Miscellaneous Steam Plant (514)	0		<b>13</b>
<b>Total Steam Power Generation Expenses</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (535)	91,571	116,148	<b>14</b>
Water for Power (536)	2,565	9,884	<b>15</b>
Hydraulic Expenses (537)	81,029	79,707	<b>16</b>
Electric Expenses (538)	212,047	182,954	<b>17</b>
Miscellaneous Hydraulic Power Generation Expenses (539)	188,721	138,389	<b>18</b>
Rents (540)	0	0	<b>19</b>
Maintenance Supervision and Engineering (541)	65,789	68,417	<b>20</b>
Maintenance of Structures (542)	6,712	1,185	<b>21</b>
Maintenance of Reservoirs, Dams and Waterways (543)	1,417	3,959	<b>22</b>
Maintenance of Electric Plant (544)	359,913	327,078	<b>23</b>
Maintenance of Miscellaneous Hydraulic Plant (545)	0	2,344	<b>24</b>
<b>Total Hydraulic Power Generation Expenses</b>	<b>1,009,764</b>	<b>930,065</b>	
<b>OTHER POWER GENERATION EXPENSES</b>			
Operation Supervision and Engineering (546)	5,240	16,811	<b>25</b>
Fuel (547)	0	0	<b>26</b>
Generation Expenses (548)	8,319	4,842	<b>27</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>POWER PRODUCTION EXPENSES</b>			
<b>OTHER POWER GENERATION EXPENSES</b>			
Miscellaneous Other Power Generation Expenses (549)	1,375	3,268	<b>28</b>
Rents (550)	0	0	<b>29</b>
Maintenance Supervision and Engineering (551)	5,635	15,993	<b>30</b>
Maintenance of Structures (552)	349	7,750	<b>31</b>
Maintenance of Generating and Electric Plant (553)	1,970	2,123	<b>32</b>
Maintenance of Miscellaneous Other Power Generating Plant (554)	0	0	<b>33</b>
<b>Total Other Power Generation Expenses</b>	<b>22,888</b>	<b>50,787</b>	
<b>OTHER POWER SUPPLY EXPENSES</b>			
Purchased Power (555)	34,044,039	26,130,255	<b>34</b>
System Control and Load Dispatching (556)	269,747	283,658	<b>35</b>
Other Expenses (557)		0	<b>36</b>
<b>Total Other Power Supply Expenses</b>	<b>34,313,786</b>	<b>26,413,913</b>	
<b>Total Power Production Expenses</b>	<b>35,346,438</b>	<b>27,394,765</b>	
<b>TRANSMISSION EXPENSES</b>			
Operation Supervision and Engineering (560)		0	<b>37</b>
Load Dispatching (561)		0	<b>38</b>
Station Expenses (562)		0	<b>39</b>
Overhead Line Expenses (563)		0	<b>40</b>
Underground Line Expenses (564)		0	<b>41</b>
Miscellaneous Transmission Expenses (566)		0	<b>42</b>
Rents (567)		0	<b>43</b>
Maintenance Supervision and Engineering (568)		0	<b>44</b>
Maintenance of Structures (569)		0	<b>45</b>
Maintenance of Station Equipment (570)		0	<b>46</b>
Maintenance of Overhead Lines (571)		0	<b>47</b>
Maintenance of Underground Lines (572)		0	<b>48</b>
Maintenance of Miscellaneous Transmission Plant (573)		0	<b>49</b>
<b>Total Transmission Expenses</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (580)	238,376	232,224	<b>50</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>DISTRIBUTION EXPENSES</b>			
Load Dispatching (581)	96,200	98,075	<b>51</b>
Station Expenses (582)	31,664	17,902	<b>52</b>
Overhead Line Expenses (583)	18,876	12,997	<b>53</b>
Underground Line Expenses (584)	36,321	37,168	<b>54</b>
Street Lighting and Signal System Expenses (585)	225	592	<b>55</b>
Meter Expenses (586)	30,557	75,185	<b>56</b>
Customer Installations Expenses (587)	0	0	<b>57</b>
Miscellaneous Distribution Expenses (588)	153,220	114,086	<b>58</b>
Rents (589)	0	0	<b>59</b>
Maintenance Supervision and Engineering (590)	30,033	43,655	<b>60</b>
Maintenance of Structures (591)	1,734	221	<b>61</b>
Maintenance of Station Equipment (592)	94,423	82,259	<b>62</b>
Maintenance of Overhead Lines (593)	326,139	313,494	<b>63</b>
Maintenance of Underground Lines (594)	47,084	75,254	<b>64</b>
Maintenance of Line Transformers (595)	11,621	3,347	<b>65</b>
Maintenance of Street Lighting and Signal Systems (596)	16,227	16,851	<b>66</b>
Maintenance of Meters (597)	115	0	<b>67</b>
Maintenance of Miscellaneous Distribution Plant (598)	649	256	<b>68</b>
<b>Total Distribution Expenses</b>	<b>1,133,464</b>	<b>1,123,566</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	49,801	48,749	<b>69</b>
Meter Reading Expenses (902)	138,122	150,312	<b>70</b>
Customer Records and Collection Expenses (903)	170,898	153,639	<b>71</b>
Uncollectible Accounts (904)	53,935	62,550	<b>72</b>
Miscellaneous Customer Accounts Expenses (905)	0	3,383	<b>73</b>
<b>Total Customer Accounts Expenses</b>	<b>412,756</b>	<b>418,633</b>	
<b>SALES EXPENSES</b>			
Supervision (911)	0	5,580	<b>74</b>
Demonstrating and Selling Expenses (912)	467	1,164	<b>75</b>
Advertising Expenses (913)	19,518	27,116	<b>76</b>

**ELECTRIC OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

<b>Particulars (a)</b>	<b>This Year (b)</b>	<b>Last Year (c)</b>	
<b>SALES EXPENSES</b>			
Miscellaneous Sales Expenses (916)		0	<b>77</b>
<b>Total Sales Expenses</b>	<b>19,985</b>	<b>33,860</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	197,126	159,061	<b>78</b>
Office Supplies and Expenses (921)	74,906	83,303	<b>79</b>
Administrative Expenses Transferred -- Credit (922)	34,680	31,311	<b>80</b>
Outside Services Employed (923)	22,220	33,097	<b>81</b>
Property Insurance (924)	125,490	125,481	<b>82</b>
Injuries and Damages (925)	133,076	112,656	<b>83</b>
Employee Pensions and Benefits (926)	846,888	724,255	<b>84</b>
Regulatory Commission Expenses (928)	0	9,360	<b>85</b>
Duplicate Charges -- Credit (929)	0	0	<b>86</b>
Miscellaneous General Expenses (930)	74,262	58,454	<b>87</b>
Rents (931)	0	0	<b>88</b>
Maintenance of General Plant (932)	143,945	155,383	<b>89</b>
<b>Total Administrative and General Expenses</b>	<b>1,583,233</b>	<b>1,429,739</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>38,495,876</b>	<b>30,400,563</b>	



**TAXES (ACCT. 408 - ELECTRIC)**

When allocation of taxes is made between departments, explain method used.
--

<b>Description of Tax (a)</b>	<b>Method Used to Allocate Between Departments (b)</b>	<b>This Year (c)</b>	<b>Last Year (d)</b>	
Property Tax Equivalent		482,189	469,848	<b>1</b>
Social Security		210,828	153,086	<b>2</b>
Wisconsin Gross Receipts Tax		667,411	637,238	<b>3</b>
PSC Remainder Assessment		33,509	41,161	<b>4</b>
Other (specify): SOC SEC ALLOCATED TO PLANT		(53,057)	0	<b>5</b>
<b>Total tax expense</b>		<b>1,340,880</b>	<b>1,301,333</b>	

**PROPERTY TAX EQUIVALENT (ELECTRIC)**

1. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
2. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
3. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
4. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
5. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
6. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

<b>Particulars (a)</b>	<b>Units (b)</b>	<b>Total (c)</b>	<b>County A (d)</b>	<b>County B (e)</b>	<b>County C (f)</b>	<b>County D (g)</b>	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.200510				3
County tax rate	mills		4.807030				4
Local tax rate	mills		8.138730				5
School tax rate	mills		9.080960				6
Voc. school tax rate	mills		1.816870				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.044100</b>				10
Less: state credit	mills		1.126620				11
<b>Net tax rate</b>	mills		<b>22.917480</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>8.138730</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.897830</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>19.036560</b>				17
<b>Total Tax Rate</b>	mills		<b>24.044100</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.791735</b>				19
<b>Total tax net of state credit</b>	mills		<b>22.917480</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>18.144575</b>				21
Utility Plant, Jan. 1	\$	<b>61,705,684</b>	61,705,684				22
Materials & Supplies	\$	<b>728,377</b>	728,377				23
<b>Subtotal</b>	\$	<b>62,434,061</b>	<b>62,434,061</b>				24
Less: Plant Outside Limits	\$	<b>34,026,921</b>	34,026,921				25
<b>Taxable Assets</b>	\$	<b>28,407,140</b>	<b>28,407,140</b>				26
Assessment Ratio	dec.		0.935498				27
<b>Assessed Value</b>	\$	<b>26,574,823</b>	<b>26,574,823</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>18.144575</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>482,189</b>	<b>482,189</b>				30
Tax Equivalent per 1994 PSC Report	\$	451,463					31
Any lower tax equivalent as authorized by municipality (see note 5)	\$						32
<b>Tax equiv. for current year (see note 5)</b>	\$	<b>482,189</b>					34

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	896,322		11
Structures and Improvements (331)	5,128,104	37,092	12
Reservoirs, Dams and Waterways (332)	8,206,868	89,816	13
Water Wheels, Turbines and Generators (333)	6,513,922		14
Accessory Electric Equipment (334)	1,659,984		15
Miscellaneous Power Plant Equipment (335)	137,365	42,790	16
Roads, Railroads and Bridges (336)	432,172		17
<b>Total Hydraulic Production Plant</b>	<b>22,974,737</b>	<b>169,698</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	27,532		18
Structures and Improvements (341)	147,667	1,871	19
Fuel Holders, Producers and Accessories (342)	183,462		20
Prime Movers (343)	971,770		21
Generators (344)	459,072		22
Accessory Electric Equipment (345)	316,480		23
Miscellaneous Power Plant Equipment (346)	12,504		24
<b>Total Other Production Plant</b>	<b>2,118,487</b>	<b>1,871</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Boiler Plant Equipment (312)			0	6
Engines and Engine Driven Generators (313)			0	7
Turbogenerator Units (314)			0	8
Accessory Electric Equipment (315)			0	9
Miscellaneous Power Plant Equipment (316)			0	10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Land and Land Rights (330)			896,322	11
Structures and Improvements (331)	10,000		5,155,196	12
Reservoirs, Dams and Waterways (332)	3,000		8,293,684	13
Water Wheels, Turbines and Generators (333)			6,513,922	14
Accessory Electric Equipment (334)			1,659,984	15
Miscellaneous Power Plant Equipment (335)			180,155	16
Roads, Railroads and Bridges (336)			432,172	17
<b>Total Hydraulic Production Plant</b>	<b>13,000</b>	<b>0</b>	<b>23,131,435</b>	
<b>OTHER PRODUCTION PLANT</b>				
Land and Land Rights (340)			27,532	18
Structures and Improvements (341)			149,538	19
Fuel Holders, Producers and Accessories (342)			183,462	20
Prime Movers (343)			971,770	21
Generators (344)			459,072	22
Accessory Electric Equipment (345)			316,480	23
Miscellaneous Power Plant Equipment (346)			12,504	24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	<b>2,120,358</b>	

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	225,841		34
Structures and Improvements (361)	83,295		35
Station Equipment (362)	8,701,290	14,389	36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	2,646,968	189,497	38
Overhead Conductors and Devices (365)	2,548,251	100,670	39
Underground Conduit (366)	223,553	50,309	40
Underground Conductors and Devices (367)	2,638,784	149,581	41
Line Transformers (368)	4,090,111	273,079	42
Services (369)	1,325,345	166,504	43
Meters (370)	1,248,163	443,466	44
Installations on Customers' Premises (371)	109,351	2,245	45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	1,292,538	32,521	47
<b>Total Distribution Plant</b>	<b>25,133,490</b>	<b>1,422,261</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	45,734	3,181	48
Structures and Improvements (390)	1,649,243	206,104	49
Office Furniture and Equipment (391)	160,142	3,111	50
Computer Equipment (391.1)	497,685	28,561	51
Transportation Equipment (392)	1,088,066	80,213	52
Stores Equipment (393)	53,530		53
Tools, Shop and Garage Equipment (394)	498,744	5,195	54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Accounts (d)</b>	<b>Retirements During Year (e)</b>	<b>Adjustments Increase or (Decrease) (f)</b>	<b>Balance End of Year (g)</b>	
<b>TRANSMISSION PLANT</b>				
Land and Land Rights (350)			0	25
Structures and Improvements (352)			0	26
Station Equipment (353)			0	27
Towers and Fixtures (354)			0	28
Poles and Fixtures (355)			0	29
Overhead Conductors and Devices (356)			0	30
Underground Conduit (357)			0	31
Underground Conductors and Devices (358)			0	32
Roads and Trails (359)			0	33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Land and Land Rights (360)			225,841	34
Structures and Improvements (361)			83,295	35
Station Equipment (362)	157,875		8,557,804	36
Storage Battery Equipment (363)			0	37
Poles, Towers and Fixtures (364)	14,971		2,821,494	38
Overhead Conductors and Devices (365)	16,895		2,632,026	39
Underground Conduit (366)	71		273,791	40
Underground Conductors and Devices (367)	7,234		2,781,131	41
Line Transformers (368)	28,115		4,335,075	42
Services (369)	1,922		1,489,927	43
Meters (370)	162,941		1,528,688	44
Installations on Customers' Premises (371)	315		111,281	45
Leased Property on Customers' Premises (372)			0	46
Street Lighting and Signal Systems (373)	4,010		1,321,049	47
<b>Total Distribution Plant</b>	<b>394,349</b>	<b>0</b>	<b>26,161,402</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			48,915	48
Structures and Improvements (390)			1,855,347	49
Office Furniture and Equipment (391)			163,253	50
Computer Equipment (391.1)			526,246	51
Transportation Equipment (392)	56,509		1,111,770	52
Stores Equipment (393)			53,530	53
Tools, Shop and Garage Equipment (394)			503,939	54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	56,427		55
Power Operated Equipment (396)	211,368		56
Communication Equipment (397)	380,455	109,443	57
Miscellaneous Equipment (398)	18,202		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>4,659,596</b>	<b>435,808</b>	
<b>Total utility plant in service directly assignable</b>	<b>54,886,310</b>	<b>2,029,638</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>54,886,310</b>	 <b>2,029,638</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			56,427 55
Power Operated Equipment (396)			211,368 56
Communication Equipment (397)			489,898 57
Miscellaneous Equipment (398)			18,202 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>56,509</b>	<b>0</b>	<b>5,038,895</b>
<b>Total utility plant in service directly assignable</b>	<b>463,858</b>	<b>0</b>	<b>56,452,090</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>463,858</b>	<b>0</b>	<b>56,452,090</b>



## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Boiler Plant Equipment (312)	0		6
Engines and Engine Driven Generators (313)	0		7
Turbogenerator Units (314)	0		8
Accessory Electric Equipment (315)	0		9
Miscellaneous Power Plant Equipment (316)	0		10
<b>Total Steam Production Plant</b>	<b>0</b>	<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)	0		11
Structures and Improvements (331)	0		12
Reservoirs, Dams and Waterways (332)	0		13
Water Wheels, Turbines and Generators (333)	0		14
Accessory Electric Equipment (334)	0		15
Miscellaneous Power Plant Equipment (335)	0		16
Roads, Railroads and Bridges (336)	0		17
<b>Total Hydraulic Production Plant</b>	<b>0</b>	<b>0</b>	
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)	0		18
Structures and Improvements (341)	0		19
Fuel Holders, Producers and Accessories (342)	0		20
Prime Movers (343)	0		21
Generators (344)	0		22
Accessory Electric Equipment (345)	0		23
Miscellaneous Power Plant Equipment (346)	0		24
<b>Total Other Production Plant</b>	<b>0</b>	<b>0</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	0	0	0
<b>STEAM PRODUCTION PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Boiler Plant Equipment (312)			0 6
Engines and Engine Driven Generators (313)			0 7
Turbogenerator Units (314)			0 8
Accessory Electric Equipment (315)			0 9
Miscellaneous Power Plant Equipment (316)			0 10
<b>Total Steam Production Plant</b>	0	0	0
<b>HYDRAULIC PRODUCTION PLANT</b>			
Land and Land Rights (330)			0 11
Structures and Improvements (331)			0 12
Reservoirs, Dams and Waterways (332)			0 13
Water Wheels, Turbines and Generators (333)			0 14
Accessory Electric Equipment (334)			0 15
Miscellaneous Power Plant Equipment (335)			0 16
Roads, Railroads and Bridges (336)			0 17
<b>Total Hydraulic Production Plant</b>	0	0	0
<b>OTHER PRODUCTION PLANT</b>			
Land and Land Rights (340)			0 18
Structures and Improvements (341)			0 19
Fuel Holders, Producers and Accessories (342)			0 20
Prime Movers (343)			0 21
Generators (344)			0 22
Accessory Electric Equipment (345)			0 23
Miscellaneous Power Plant Equipment (346)			0 24
<b>Total Other Production Plant</b>	0	0	0

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)	0		25
Structures and Improvements (352)	0		26
Station Equipment (353)	0		27
Towers and Fixtures (354)	0		28
Poles and Fixtures (355)	0		29
Overhead Conductors and Devices (356)	0		30
Underground Conduit (357)	0		31
Underground Conductors and Devices (358)	0		32
Roads and Trails (359)	0		33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)	0		34
Structures and Improvements (361)	0		35
Station Equipment (362)	0		36
Storage Battery Equipment (363)	0		37
Poles, Towers and Fixtures (364)	1,443,896	12,938	38
Overhead Conductors and Devices (365)	1,409,288	7,517	39
Underground Conduit (366)	323,243	34,002	40
Underground Conductors and Devices (367)	2,133,440	188,482	41
Line Transformers (368)	6,148	20,099	42
Services (369)	643,735	4,995	43
Meters (370)	0		44
Installations on Customers' Premises (371)	0		45
Leased Property on Customers' Premises (372)	0		46
Street Lighting and Signal Systems (373)	127,434	1,965	47
<b>Total Distribution Plant</b>	<b>6,087,184</b>	<b>269,998</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		48
Structures and Improvements (390)	0		49
Office Furniture and Equipment (391)	0		50
Computer Equipment (391.1)	0		51
Transportation Equipment (392)	0		52
Stores Equipment (393)	0		53
Tools, Shop and Garage Equipment (394)	0		54

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION PLANT</b>			
Land and Land Rights (350)			0 25
Structures and Improvements (352)			0 26
Station Equipment (353)			0 27
Towers and Fixtures (354)			0 28
Poles and Fixtures (355)			0 29
Overhead Conductors and Devices (356)			0 30
Underground Conduit (357)			0 31
Underground Conductors and Devices (358)			0 32
Roads and Trails (359)			0 33
<b>Total Transmission Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>DISTRIBUTION PLANT</b>			
Land and Land Rights (360)			0 34
Structures and Improvements (361)			0 35
Station Equipment (362)			0 36
Storage Battery Equipment (363)			0 37
Poles, Towers and Fixtures (364)	8,167		1,448,667 38
Overhead Conductors and Devices (365)	9,343		1,407,462 39
Underground Conduit (366)	103		357,142 40
Underground Conductors and Devices (367)	5,849		2,316,073 41
Line Transformers (368)			26,247 42
Services (369)	934		647,796 43
Meters (370)			0 44
Installations on Customers' Premises (371)			0 45
Leased Property on Customers' Premises (372)			0 46
Street Lighting and Signal Systems (373)	407		128,992 47
<b>Total Distribution Plant</b>	<b>24,803</b>	<b>0</b>	<b>6,332,379</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 48
Structures and Improvements (390)			0 49
Office Furniture and Equipment (391)			0 50
Computer Equipment (391.1)			0 51
Transportation Equipment (392)			0 52
Stores Equipment (393)			0 53
Tools, Shop and Garage Equipment (394)			0 54

## ELECTRIC UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)	0		55
Power Operated Equipment (396)	0		56
Communication Equipment (397)	97,349		57
Miscellaneous Equipment (398)	0		58
Other Tangible Property (399)	0		59
<b>Total General Plant</b>	<b>97,349</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,184,533</b>	<b>269,998</b>	
 Common Utility Plant Allocated to Electric Department	 0		 60
 <b>Total utility plant in service</b>	 <b>6,184,533</b>	 <b>269,998</b>	

**ELECTRIC UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Contributions--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>GENERAL PLANT</b>			
Laboratory Equipment (395)			0 55
Power Operated Equipment (396)			0 56
Communication Equipment (397)			97,349 57
Miscellaneous Equipment (398)			0 58
Other Tangible Property (399)			0 59
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>97,349</b>
<b>Total utility plant in service directly assignable</b>	<b>24,803</b>	<b>0</b>	<b>6,429,728</b>
Common Utility Plant Allocated to Electric Department			0 60
<b>Total utility plant in service</b>	<b>24,803</b>	<b>0</b>	<b>6,429,728</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>STEAM PRODUCTION PLANT</b>				
Structures and Improvements (311)	0			1
Boiler Plant Equipment (312)	0			2
Engines and Engine Driven Generators (313)	0			3
Turbogenerator Units (314)	0			4
Accessory Electric Equipment (315)	0			5
Miscellaneous Power Plant Equipment (316)	0			6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>	
<b>HYDRAULIC PRODUCTION PLANT</b>				
Structures and Improvements (331)	2,311,329	1.72%	88,436	7
Reservoirs, Dams and Waterways (332)	1,958,388	1.92%	158,405	8
Water Wheels, Turbines and Generators (333)	2,991,818	1.85%	120,508	9
Accessory Electric Equipment (334)	1,365,830	4.17%	69,221	10
Miscellaneous Power Plant Equipment (335)	108,126	3.33%	5,287	11
Roads, Railroads and Bridges (336)	111,027	4.00%	17,287	12
<b>Total Hydraulic Production Plant</b>	<b>8,846,518</b>		<b>459,144</b>	
<b>OTHER PRODUCTION PLANT</b>				
Structures and Improvements (341)	90,923	2.08%	3,091	13
Fuel Holders, Producers and Accessories (342)	42,132	3.03%	5,559	14
Prime Movers (343)	1,101,448	3.03%	0	15
Generators (344)	459,072	3.03%	0	16
Accessory Electric Equipment (345)	197,597	3.03%	9,589	17
Miscellaneous Power Plant Equipment (346)	12,504	4.00%		18
<b>Total Other Production Plant</b>	<b>1,903,676</b>		<b>18,239</b>	
<b>TRANSMISSION PLANT</b>				
Structures and Improvements (352)	0			19
Station Equipment (353)	0			20
Towers and Fixtures (354)	0			21
Poles and Fixtures (355)	0			22
Overhead Conductors and Devices (356)	0			23
Underground Conduit (357)	0			24
Underground Conductors and Devices (358)	0			25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
315					0	5
316					0	6
	0	0	0	0	0	
331	10,000				2,389,765	7
332	3,000				2,113,793	8
333					3,112,326	9
334					1,435,051	10
335					113,413	11
336					128,314	12
	13,000	0	0	0	9,292,662	
341					94,014	13
342					47,691	14
343					1,101,448	15
344					459,072	16
345					207,186	17
346					12,504	18
	0	0	0	0	1,921,915	
352					0	19
353					0	20
354					0	21
355					0	22
356					0	23
357					0	24
358					0	25



## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	83,295	3.23%	0	27
Station Equipment (362)	4,340,622	3.23%	278,734	28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	1,267,461	4.07%	111,283	30
Overhead Conductors and Devices (365)	1,227,225	4.00%	103,606	31
Underground Conduit (366)	56,089	2.50%	6,217	32
Underground Conductors and Devices (367)	796,198	3.67%	99,455	33
Line Transformers (368)	1,574,232	3.33%	140,279	34
Services (369)	632,091	4.38%	61,654	35
Meters (370)	241,257	3.70%	51,372	36
Installations on Customers' Premises (371)	80,561	5.50%	6,067	37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	671,078	4.78%	62,465	39
<b>Total Distribution Plant</b>	<b>10,970,109</b>		<b>921,132</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	935,129	2.56%	44,859	40
Office Furniture and Equipment (391)	130,562	6.25%	10,106	41
Computer Equipment (391.1)	497,685	14.29%	28,561	42
Transportation Equipment (392)	733,061	10.00%	95,090	43
Stores Equipment (393)	27,972	4.55%	2,436	44
Tools, Shop and Garage Equipment (394)	285,001	6.67%	33,439	45
Laboratory Equipment (395)	41,890	4.55%	2,567	46
Power Operated Equipment (396)	94,641	10.00%	17,875	47
Communication Equipment (397)	100,320	7.30%	26,457	48
Miscellaneous Equipment (398)	4,258	10.00%	1,820	49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>2,850,519</b>		<b>263,210</b>	
<b>Total accum. prov. directly assignable</b>	<b>24,570,822</b>		<b>1,661,725</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
359					0	26
	0	0	0	0	0	
361					83,295	27
362	157,875				4,461,481	28
363					0	29
364	14,971	45,094	3,916		1,322,595	30
365	16,895	18,473	8,844		1,304,307	31
366	71				62,235	32
367	7,234	15,741	575		873,253	33
368	28,115	17,658	9,064		1,677,802	34
369	1,922	1,823	129		690,129	35
370	162,941	62,215	1,123		68,596	36
371	315	172			86,141	37
372					0	38
373	4,010	2,900	408		727,041	39
	394,349	164,076	24,059	0	11,356,875	
390					979,988	40
391					140,668	41
391.1					526,246	42
392	56,509		2,941		774,583	43
393					30,408	44
394					318,440	45
395					44,457	46
396					112,516	47
397					126,777	48
398					6,078	49
399					0	50
	56,509	0	2,941	0	3,060,161	
	463,858	164,076	27,000	0	25,631,613	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>24,570,822</b>		<b>1,661,725</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Utility or Municipality--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0 51
	463,858	164,076	27,000	0	25,631,613

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>STEAM PRODUCTION PLANT</b>			
Structures and Improvements (311)	0		1
Boiler Plant Equipment (312)	0		2
Engines and Engine Driven Generators (313)	0		3
Turbogenerator Units (314)	0		4
Accessory Electric Equipment (315)	0		5
Miscellaneous Power Plant Equipment (316)	0		6
<b>Total Steam Production Plant</b>	<b>0</b>		<b>0</b>
<b>HYDRAULIC PRODUCTION PLANT</b>			
Structures and Improvements (331)	0		7
Reservoirs, Dams and Waterways (332)	0		8
Water Wheels, Turbines and Generators (333)	0		9
Accessory Electric Equipment (334)	0		10
Miscellaneous Power Plant Equipment (335)	0		11
Roads, Railroads and Bridges (336)	0		12
<b>Total Hydraulic Production Plant</b>	<b>0</b>		<b>0</b>
<b>OTHER PRODUCTION PLANT</b>			
Structures and Improvements (341)	0		13
Fuel Holders, Producers and Accessories (342)	0		14
Prime Movers (343)	0		15
Generators (344)	0		16
Accessory Electric Equipment (345)	0		17
Miscellaneous Power Plant Equipment (346)	0		18
<b>Total Other Production Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION PLANT</b>			
Structures and Improvements (352)	0		19
Station Equipment (353)	0		20
Towers and Fixtures (354)	0		21
Poles and Fixtures (355)	0		22
Overhead Conductors and Devices (356)	0		23
Underground Conduit (357)	0		24
Underground Conductors and Devices (358)	0		25

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
	0	0	0	0	0
331					0 7
332					0 8
333					0 9
334					0 10
335					0 11
336					0 12
	0	0	0	0	0
341					0 13
342					0 14
343					0 15
344					0 16
345					0 17
346					0 18
	0	0	0	0	0
352					0 19
353					0 20
354					0 21
355					0 22
356					0 23
357					0 24
358					0 25

## ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION PLANT</b>				
Roads and Trails (359)	0			26
<b>Total Transmission Plant</b>	<b>0</b>		<b>0</b>	
<b>DISTRIBUTION PLANT</b>				
Structures and Improvements (361)	0			27
Station Equipment (362)	0			28
Storage Battery Equipment (363)	0			29
Poles, Towers and Fixtures (364)	731,248	4.07%	58,864	30
Overhead Conductors and Devices (365)	710,637	4.00%	56,335	31
Underground Conduit (366)	36,927	2.50%	8,505	32
Underground Conductors and Devices (367)	487,152	3.67%	81,649	33
Line Transformers (368)	102	3.33%	539	34
Services (369)	365,905	4.38%	28,285	35
Meters (370)	0			36
Installations on Customers' Premises (371)	0			37
Leased Property on Customers' Premises (372)	0			38
Street Lighting and Signal Systems (373)	8,326	4.78%	6,129	39
<b>Total Distribution Plant</b>	<b>2,340,297</b>		<b>240,306</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			40
Office Furniture and Equipment (391)	0			41
Computer Equipment (391.1)	0			42
Transportation Equipment (392)	0			43
Stores Equipment (393)	0			44
Tools, Shop and Garage Equipment (394)	0			45
Laboratory Equipment (395)	0			46
Power Operated Equipment (396)	0			47
Communication Equipment (397)	1,947	4.00%	3,894	48
Miscellaneous Equipment (398)	0			49
Other Tangible Property (399)	0			50
<b>Total General Plant</b>	<b>1,947</b>		<b>3,894</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,342,244</b>		<b>244,200</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)****--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
359					0	26
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
361					0	27
362					0	28
363					0	29
364	8,167	24,598			757,347	30
365	9,343	10,216			747,413	31
366	103				45,329	32
367	5,849	12,727			550,225	33
368		16			625	34
369	934	885			392,371	35
370					0	36
371					0	37
372					0	38
373	407	295			13,753	39
	<b>24,803</b>	<b>48,737</b>	<b>0</b>	<b>0</b>	<b>2,507,063</b>	
390					0	40
391					0	41
391.1					0	42
392					0	43
393					0	44
394					0	45
395					0	46
396					0	47
397					5,841	48
398					0	49
399					0	50
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,841</b>	
	<b>24,803</b>	<b>48,737</b>	<b>0</b>	<b>0</b>	<b>2,512,904</b>	



**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

<b>Primary Plant Accounts (a)</b>	<b>Balance First of Year (b)</b>	<b>Rate % Used (c)</b>	<b>Accruals During Year (d)</b>
Common Utility Plant Allocated to Electric Department	0		51
<b>Total accum. prov. for depreciation</b>	<b>2,342,244</b>		<b>244,200</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - ELECTRIC (cont.)**  
**--Plant Financed by Contributions--**

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
					0   51
	24,803	48,737	0	0	2,512,904

**TRANSMISSION AND DISTRIBUTION LINES**

Classification (a)	Miles of Line Owned				
	First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments During Year (e)	Total End of Year (f)
Primary Distribution System Voltage(s) -- Urban					
Pole Lines					
2.4/4.16 kV (4kV)	5	0	1		4 1
7.2/12.5 kV (12kV)	323	1			324 2
14.4/24.9 kV (25kV)					0 3
Other:					
138 kV	0				0 4
Underground Lines					
2.4/4.16 kV (4kV)					0 5
7.2/12.5 kV (12kV)	435	5			440 6
14.4/24.9 kV (25kV)					0 7
Other:					
NONE					0 8
Primary Distribution System Voltage(s) -- Rural					
Pole Lines					
2.4/4.16 kV (4kV)					0 9
7.2/12.5 kV (12kV)					0 10
14.4/24.9 kV (25kV)					0 11
Other:					
NONE					0 12
Underground Lines					
2.4/4.16 kV (4kV)					0 13
7.2/12.5 kV (12kV)					0 14
14.4/24.9 kV (25kV)					0 15
Other:					
NONE					0 16
Transmission System					
Pole Lines					
34.5 kV					0 17
69 kV					0 18
115 kV					0 19
138 kV					0 20
Other:					
NONE					0 21
Underground Lines					
34.5 kV					0 22
69 kV					0 23
115 kV					0 24
138 kV					0 25
Other:					
NONE					0 26

**RURAL LINE CUSTOMERS**

Rural lines are those serving mainly rural or farm customers. Farm Customer: Defined as a person or organization using electric service for the operation of an individual farm, or for residential use in living quarters on the farm occupied by persons principally engaged in the operation of the farm and by their families. A farm is a tract of land used to raise or produce agricultural and dairy products, for raising livestock, poultry, game, fur-bearing animals, or for floriculture, or similar purposes, and embracing not less than 3 acres; or, if small, where the principal income of the operator is derived therefrom.

Particulars (a)	Amount (b)	
Customers added on rural lines during year:		1
Farm Customers	0	2
Nonfarm Customers	87	3
<b>Total</b>	<b>87</b>	<b>4</b>
Customers on rural lines at end of year:		5
Rural Customers (served at rural rates):		6
Farm		7
Nonfarm		8
<b>Total</b>	<b>0</b>	<b>9</b>
Customers served at other than rural rates:		10
Farm	80	11
Nonfarm	1,120	12
<b>Total</b>	<b>1,200</b>	<b>13</b>
<b>Total customers on rural lines at end of year</b>	<b>1,200</b>	<b>14</b>

**MONTHLY PEAK DEMAND AND ENERGY USAGE**

1. Report hereunder the information called for pertaining to simultaneous peak demand established monthly and monthly energy usage col. (f) (in thousands of kilowatt-hours).
2. Monthly peak col. (b) (reported as actual number) should be respondent's maximum kw. load as measured by the sum of its coincidental net generation and purchases plus or minus net interchange, minus temporary deliveries (not interchange) of emergency power to another system.
3. Monthly energy usage should be the sum of respondent's net generation for load and purchases plus or minus net interchange and plus or minus net transmission or wheeling. Total for the year should agree with Total Source of Energy on the Electric Energy Account schedule.
4. If the utility has two or more power systems not physically connected, the information called for below should be furnished for each system.
5. Time reported in column (e) should be in military time (e.g., 6:30 pm would be reported as 18:30).

Monthly Peak					Monthly Energy Usage	
Month (a)		kW (b)	Day of Week (c)	Date (MM/DD/YYYY) (d)	Time Beginning (HH:MM) (e)	(kWh) (000's) (f)
January	01	111,031	Monday	01/17/2005	19:00	67,305
February	02	111,222	Monday	02/28/2005	19:00	60,822
March	03	111,947	Thursday	03/03/2005	19:00	66,580
April	04	104,732	Friday	04/29/2005	09:00	63,245
May	05	113,709	Monday	05/09/2005	10:00	67,262
June	06	128,429	Thursday	06/23/2005	17:00	72,513
July	07	127,869	Monday	07/18/2005	14:00	77,049
August	08	134,546	Tuesday	08/02/2005	17:00	75,890
September	09	124,971	Tuesday	09/13/2005	17:00	68,626
October	10	115,118	Wednesday	10/05/2005	13:00	70,807
November	11	116,031	Wednesday	11/09/2005	18:00	69,063
December	12	120,718	Tuesday	12/13/2005	18:00	70,661
<b>Total</b>		<b>1,420,323</b>				<b>829,823</b>
<b>System Name WPPI</b>						

**ELECTRIC ENERGY ACCOUNT**

<b>Particulars (a)</b>		<b>kWh (000's) (b)</b>	
<b>Source of Energy</b>			
<b>Generation (excluding Station Use):</b>			
Fossil Steam			1
Nuclear Steam			2
Hydraulic		133,157	3
Internal Combustion Turbine		2,739	4
Internal Combustion Reciprocating			5
Non-Conventional (wind, photovoltaic, etc.)			6
<b>Total Generation</b>		<b>135,896</b>	<b>7</b>
Purchases		696,666	8
Interchanges:	In (gross)		9
	Out (gross)	2,739	10
	Net	<b>(2,739)</b>	<b>11</b>
Transmission for/by others (wheeling):	Received		12
	Delivered		13
	Net	<b>0</b>	<b>14</b>
<b>Total Source of Energy</b>		<b>829,823</b>	<b>15</b>
			16
<b>Disposition of Energy</b>			17
Sales to Ultimate Consumers (including interdepartmental sales)		809,557	18
Sales For Resale		3,710	19
<b>Energy Used by the Company (excluding station use):</b>			20
Electric Utility			21
Common (office, shops, garages, etc. serving 2 or more util. depts.)			22
<b>Total Used by Company</b>		<b>0</b>	<b>23</b>
<b>Total Sold and Used</b>		<b>813,267</b>	<b>24</b>
<b>Energy Losses:</b>			25
Transmission Losses (if applicable)			26
Distribution Losses		16,556	27
<b>Total Energy Losses</b>		<b>16,556</b>	<b>28</b>
<b>Loss Percentage (% Total Energy Losses of Total Source of Energy)</b>		<b>1.9951%</b>	<b>29</b>
<b>Total Disposition of Energy</b>		<b>829,823</b>	<b>30</b>

**SALES OF ELECTRICITY BY RATE SCHEDULE**

1. Column (e) is the sum of the 12 monthly peak demands for all of the customers in each class.  
 2. Column (f) is the sum of the 12 monthly customer (or distribution) demands for all of the customers in each class.

Type of Sales/Rate Class Title (a)	Rate Schedule (b)	Avg. No. of Customers (c)	kWh (000 Omitted) (d)	
<b>Residential Sales</b>				
RESIDENTIAL	RG-1	11,039	112,869	1
RURAL RESIDENTIAL - LARGE	RG-1	130	4,139	2
RURAL RESIDENTIAL - SMALL	RG-1	1,001	12,420	3
<b>Total Sales for Residential Sales</b>		<b>12,170</b>	<b>129,428</b>	
<b>Commercial &amp; Industrial</b>				
SMALL POWER SERVICE	CP-1	137	34,296	4
LARGE POWER TIME-OF-DAY SERVICE	CP-2	43	89,981	5
INDUSTRIAL POWER TIME-OF-DAY	CP-3	1	49,966	6
LARGE INDUSTRIAL POWER TIME-OF-DAY	CP-4	2	471,381	7
GENERAL SERVICE	GS-1	1,206	29,161	8
INTERDEPARTMENTAL SALES	GS-1	29	1,961	9
PUBLIC AUTHORITY	GS-1	92	1,545	10
<b>Total Sales for Commercial &amp; Industrial</b>		<b>1,510</b>	<b>678,291</b>	
<b>Public Street &amp; Highway Lighting</b>				
STREET LIGHTING SERVICE	MS-1	8	1,838	11
<b>Total Sales for Public Street &amp; Highway Lighting</b>		<b>8</b>	<b>1,838</b>	
<b>Sales for Resale</b>				
FIRM STANDBY AND MAINTENANCE SERVICE	CP-6	1	1	12
GENERATION CREDIT - WPPI CONTRACT	NA		1	13
<b>Total Sales for Sales for Resale</b>		<b>1</b>	<b>2</b>	
<b>TOTAL SALES FOR ELECTRICITY</b>		<b>13,689</b>	<b>809,559</b>	

**SALES OF ELECTRICITY BY RATE SCHEDULE (cont.)**

<b>Demand kW (e)</b>	<b>Customer or Distribution kW (f)</b>	<b>Tariff Revenues (g)</b>	<b>PCAC Revenues (h)</b>	<b>Total Revenues (g)+(h)</b>	
		6,948,727	662,764	<b>7,611,491</b>	<b>1</b>
		232,220	23,606	<b>255,826</b>	<b>2</b>
		745,643	76,016	<b>821,659</b>	<b>3</b>
<b>0</b>	<b>0</b>	<b>7,926,590</b>	<b>762,386</b>	<b>8,688,976</b>	
116,576	146,837	1,848,973	204,827	<b>2,053,800</b>	<b>4</b>
281,231	329,003	4,450,587	616,458	<b>5,067,045</b>	<b>5</b>
89,296	95,680	1,957,793	352,118	<b>2,309,911</b>	<b>6</b>
758,524	855,493	18,061,772	3,330,853	<b>21,392,625</b>	<b>7</b>
		1,865,410	169,494	<b>2,034,904</b>	<b>8</b>
		119,597	10,632	<b>130,229</b>	<b>9</b>
		102,948	9,183	<b>112,131</b>	<b>10</b>
<b>1,245,627</b>	<b>1,427,013</b>	<b>28,407,080</b>	<b>4,693,565</b>	<b>33,100,645</b>	
		284,679	11,986	<b>296,665</b>	<b>11</b>
<b>0</b>	<b>0</b>	<b>284,679</b>	<b>11,986</b>	<b>296,665</b>	
		100,576		<b>100,576</b>	<b>12</b>
		934,806		<b>934,806</b>	<b>13</b>
<b>0</b>	<b>0</b>	<b>1,035,382</b>	<b>0</b>	<b>1,035,382</b>	
<b>1,245,627</b>	<b>1,427,013</b>	<b>37,653,731</b>	<b>5,467,937</b>	<b>43,121,668</b>	



**PURCHASED POWER STATISTICS**

Use separate columns for each point of delivery, where a different wholesale supplier contract applies.

<b>Particulars</b>		<b>(b)</b>		<b>(c)</b>	
<b>(a)</b>					
Name of Vendor		WPPI			1
Point of Delivery		KAUKAUNA			2
Type of Power Purchased (firm, dump, etc.)		FIRM			3
Voltage at Which Delivered		138000			4
Point of Metering		KAUKAUNA			5
Total of 12 Monthly Maximum Demands -- kW		1,219,405			6
Average load factor		78.2626%			7
Total Cost of Purchased Power		34,044,039			8
Average cost per kWh		0.0489			9
On-Peak Hours (if applicable)		07:00 to 21:00			10
Monthly purchases --- kWh (000):		<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>
January		23,303	30,134		12
February		21,473	24,790		13
March		24,146	26,442		14
April		21,243	26,390		15
May		23,957	30,932		16
June		30,182	34,161		17
July		28,568	41,292		18
August		32,913	36,711		19
September		28,089	34,897		20
October		26,695	35,930		21
November		25,221	31,444		22
December		25,800	31,954		23
<b>Total kWh (000)</b>		<b>311,590</b>	<b>385,077</b>		24
					25
					26
					27
		<b>(d)</b>		<b>(e)</b>	28
Name of Vendor					29
Point of Delivery					30
Voltage at Which Delivered					31
Point of Metering					32
Type of Power Purchased (firm, dump, etc.)					33
Total of 12 Monthly Maximum Demands -- kW					34
Average load factor					35
Total Cost of Purchased Power					36
Average cost per kWh					37
On-Peak Hours (if applicable)					38
Monthly purchases --- kWh (000):		<b>On-peak</b>	<b>Off-peak</b>	<b>On-peak</b>	<b>Off-peak</b>
January					40
February					41
March					42
April					43
May					44
June					45
July					46
August					47
September					48
October					49
November					50
December					51
<b>Total kWh (000)</b>					52

**PRODUCTION STATISTICS TOTALS**

<b>Particulars (a)</b>	<b>Total (b)</b>	
Name of Plant		1
Unit Identification		2
Type of Generation		3
kWh Net Generation (000)	133,157	4
Is Generation Metered or Estimated?		5
Is Exciter & Station Use Metered or Estimated?		6
60-Minute Maximum Demand--kW (est. if not meas.)	22,780	7
Date and Hour of Such Maximum Demand	4/7/2005 0	8
<b>Load Factor</b>	<b>0.6673</b>	<b>9</b>
Maximum Net Generation in Any One Day	541,500	10
Date of Such Maximum	4/8/2005	11
Number of Hours Generators Operated		12
Maximum Continuous or Dependable Capacity--kW	23,479	13
Is Plant Owned or Leased?		14
Total Production Expenses	1,006,118	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>8</b>	<b>16</b>
Monthly Net Generation --- kWh (000):		
January	13,869	17
February	14,558	18
March	15,991	19
April	15,613	20
May	12,375	21
June	8,171	22
July	7,187	23
August	6,267	24
September	5,640	25
October	8,182	26
November	12,397	27
December	12,907	28
<b>Total kWh (000)</b>	<b>133,157</b>	<b>29</b>
Gas Consumed--Therms	0	30
Average Cost per Therm Burned (\$)	0.0000	31
Fuel Oil Consumed Barrels (42 gal.)	0	32
Average Cost per Barrel of Oil Burned (\$)		33
Specific Gravity		34
Average BTU per Gallon		35
Lubricating Oil Consumed--Gallons	0	36
Average Cost per Gallon (\$)		37
kWh Net Generation per Gallon of Fuel Oil		38
kWh Net Generation per Gallon of Lubr. Oil		39
Does plant produce steam for heating or other purposes in addition to elec. generation?		40
Coal consumed--tons (2,000 lbs.)	0	42
Average Cost per Ton (\$)		43
Kind of Coal Used		44
Average BTU per Pound		45
Water Evaporated--Thousands of Pounds	0	46
Is Water Evaporated, Metered or Estimated?		47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel		48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.		49
Based on Total Coal Used at Plant		50
Based on Coal Used Solely in Electric Generation		51
Average BTU per kWh Net Generation		52
Total Cost of Fuel (Oil and/or Coal)		53
per kWh Net Generation (\$)		54

**PRODUCTION STATISTICS**

Particulars (a)	Plant (b)	Plant (c)	Plant (d)	Plant (e)	
Name of Plant	COMB LOCKS JK CITY PLT 1 .ITTLE CHUTE NEW BADGER				1
Unit Identification	1 & 2	1, 2	1, 2 & 3	1 & 2	2
Type of Generation	HYDRO	HYDRO	HYDRO	HYDRO	3
kWh Net Generation (000)	37,516	32,907	19,604	13,493	4
Is Generation Metered or Estimated?	M	M	M	M	5
Is Exciter & Station Use Metered or Estimated?	M	M	M	M	6
60-Minute Maximum Demand--kW (est. if not meas.)	6,890	5,080	3,569	3,490	7
Date and Hour of Such Maximum Demand	4/12/2005 10	4/8/2005 22	3/31/2005 10	4/26/2005 9	8
<b>Load Factor</b>	<b>0.6216</b>	<b>0.7395</b>	<b>0.6270</b>	<b>0.4413</b>	9
Maximum Net Generation in Any One Day	164,410	121,368	80,531	77,292	10
Date of Such Maximum	04/13/2005	02/19/2005	03/12/2005	04/13/2005	11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW	6,850	5,057	3,355	3,221	13
Is Plant Owned or Leased?	O	O	O	O	14
Total Production Expenses	108,149	132,186	103,685	109,552	15
<b>Cost per kWh of Net Generation (\$)</b>	<b>2.8827</b>	<b>4.0170</b>	<b>5.2890</b>	<b>8.1192</b>	16
Monthly Net Generation --- kWh (000):					
January	3,856	3,283	2,120	1,797	17
February	4,289	3,387	2,165	1,760	18
March	4,854	3,970	2,570	1,180	19
April	4,743	3,347	2,219	2,116	20
May	3,278	3,001	1,919	1,581	21
June	2,095	1,944	1,194	1,098	22
July	1,854	1,751	969	905	23
August	1,919	1,060	565	484	24
September	1,444	1,364	761	525	25
October	2,416	2,321	1,287	11	26
November	3,602	3,290	2,052	497	27
December	3,166	4,189	1,783	1,539	28
<b>Total kWh (000)</b>	<b>37,516</b>	<b>32,907</b>	<b>19,604</b>	<b>13,493</b>	29
Gas Consumed--Therms					30
Average Cost per Therm Burned (\$)					31
Fuel Oil Consumed Barrels (42 gal.)					32
Average Cost per Barrel of Oil Burned (\$)					33
Specific Gravity					34
Average BTU per Gallon					35
Lubricating Oil Consumed--Gallons					36
Average Cost per Gallon (\$)					37
kWh Net Generation per Gallon of Fuel Oil					38
kWh Net Generation per Gallon of Lubr. Oil					39
Does plant produce steam for heating or other purposes in addition to elec. generation?					40
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

**PRODUCTION STATISTICS**

<b>Particulars (a)</b>	<b>Plant (b)</b>	<b>Plant (c)</b>	<b>Plant (d)</b>	<b>Plant (e)</b>	
Name of Plant	OLD BADGER WIDE CROCHE				1
Unit Identification	3 & 4	1,2,3,4			2
Type of Generation	HYDRO	HYDRO			3
kWh Net Generation (000)	13,822	15,815			4
Is Generation Metered or Estimated?	M	M			5
Is Exciter & Station Use Metered or Estimated?	M	M			6
60-Minute Maximum Demand--kW (est. if not meas.)	2,450	2,799			7
Date and Hour of Such Maximum Demand	7/19/2005 12	5/2/2005 12			8
<b>Load Factor</b>	<b>0.6440</b>	<b>0.6450</b>			9
Maximum Net Generation in Any One Day	55,970	63,943			10
Date of Such Maximum	07/30/2005	04/30/2005			11
Number of Hours Generators Operated					12
Maximum Continuous or Dependable Capacity--kW	2,332	2,664			13
Is Plant Owned or Leased?	O	O			14
Total Production Expenses	69,325	483,221			15
<b>Cost per kWh of Net Generation (\$)</b>	<b>5.0156</b>	<b>30.5546</b>			16
Monthly Net Generation --- kWh (000):					17
January	1,347	1,466			18
February	1,314	1,643			19
March	1,519	1,898			20
April	1,422	1,766			21
May	1,238	1,358			22
June	935	905			23
July	951	757			24
August	596	1,643			25
September	913	633			26
October	1,140	1,007			27
November	1,478	1,478			28
December	969	1,261			29
<b>Total kWh (000)</b>	<b>13,822</b>	<b>15,815</b>			30
Gas Consumed--Therms					31
Average Cost per Therm Burned (\$)					32
Fuel Oil Consumed Barrels (42 gal.)					33
Average Cost per Barrel of Oil Burned (\$)					34
Specific Gravity					35
Average BTU per Gallon					36
Lubricating Oil Consumed--Gallons					37
Average Cost per Gallon (\$)					38
kWh Net Generation per Gallon of Fuel Oil					39
kWh Net Generation per Gallon of Lubr. Oil					40
Does plant produce steam for heating or other purposes in addition to elec. generation?					41
Coal consumed--tons (2,000 lbs.)					42
Average Cost per Ton (\$)					43
Kind of Coal Used					44
Average BTU per Pound					45
Water Evaporated--Thousands of Pounds					46
Is Water Evaporated, Metered or Estimated?					47
Lbs. of Steam per Lb. of Coal or Equivalent Fuel					48
Lbs. of Coal or Equiv. Fuel per kWh Net Gen.					49
Based on Total Coal Used at Plant					50
Based on Coal Used Solely in Electric Generation					51
Average BTU per kWh Net Generation					52
Total Cost of Fuel (Oil and/or Coal)					53
per kWh Net Generation (\$)					54

**STEAM PRODUCTION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In columns (c) and (i), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Boilers</b>							
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Rated Steam Pressure (lbs.) (d)</b>	<b>Rated Steam Temp. F. (e)</b>	<b>Type (f)</b>	<b>Fuel Type and Firing Method (g)</b>	<b>Rated Maxi- mum Steam Pressure (1000 lbs./hr.) (h)</b>
NONE							1
<b>Total</b>							<u><u>0</u></u>

**INTERNAL COMBUSTION GENERATION PLANTS**

1. Report each boiler and each generating unit separately. Indicate any other than 60 hertz.
2. In column (c) and (h), report year equipment was first placed in service, regardless of subsequent change in ownership.

<b>Prime Movers</b>						
<b>Name of Plant (a)</b>	<b>Unit No. (b)</b>	<b>Year Installed (c)</b>	<b>Type (Recip. or Turbine) (d)</b>	<b>Manufacturer (e)</b>	<b>RPM (f)</b>	<b>Rated HP Each Unit (g)</b>
GAS TURBIN	1	1969	TURBINE	GENERAL ELECTRIC	5,100	25,000
<b>Total</b>						<u><u>25,000</u></u>

**STEAM PRODUCTION PLANTS (cont.)**

3. Under column (j), report tandem-compound (TC); cross-compound (CC); single casing (SC); topping unit (T); noncondensing (NC); and reciprocating (R). Show back pressure.
4. In column (q), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Turbine-Generators								
Year Installed (i)	Type (j)	RPM (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Yr. (000's) (m)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Capacity (kW) (q)
					kW (n)	kVA (o)		
Total				0	0	0	0	0
1								

1

**INTERNAL COMBUSTION GENERATION PLANTS (cont.)**

3. In column (n), report actual load in kW which the plant will carry over an indefinite period as determined by experience or accredited capability tests.

Generators						
Year Installed (h)	Voltage (kV) (i)	kWh Generated by Each Unit Generator During Yr. (000's) (j)	Rated Unit Capacity		Total Rated Plant Capacity (kW) (m)	Total Maximum Continuous Plant Capacity (kW) (n)
			kW (k)	kVA (l)		
1969	12	2,739	20,000	21,176	20,000	20,000
	Total	2,739	20,000	21,176	20,000	20,000

1

**HYDRAULIC GENERATING PLANTS**

1. In column (d), indicate type of unit--horizontal, vertical, bulb, etc.
2. In column (j), report operating head as indicated by manufacturer's rating of wheel horsepower.

Name of Plant (a)	Name of Stream (b)	Control (Attended, Automatic or Remote) (c)	Type (d)	Prime Movers				
				Unit No. (e)	Year Installed (f)	RPM (g)	Rated HP Each Unit (h)	
COMB LOCKS	FOX RIVER	REMOTE	TUBE	2	1,988	900	4,333	1
KAUK CITY PLT	FOX RIVER	REMOTE	VERTIC	2	1,941	139	3,300	2
LITTLE CHUTE	FOX RIVER	REMOTE	VERTIC	3	1,948	112	1,600	3
NEW BADGER	FOX RIVER	REMOTE	VERTIC	2	1,928	150	2,475	4
OLD BADGER	FOX RIVER	REMOTE	HORIZC	2	1,907	180	1,515	5
RAPIDE CROCHE	FOX RIVER	REMOTE	VERTIC	4	1,926	90	800	6
<b>Total</b>							<b>14,023</b>	

**HYDRAULIC GENERATING PLANTS (cont.)**

3. Capacity shown in column (q) should be based on the equipment installed and determined independently by stream flow; i.e., on the assumption of adequate stream flow.

Generators							Total Rated Plant Capacity (kW) (p)	Total Maximum Continuous Plant Capacity (kW) (q)	
Rated Head (i)	Operating Head (j)	Year Installed (k)	Voltage (kV) (l)	kWh Generated by Each Unit During Year (000's) (m)	Rated Unit Capacity				
					kW (n)	kVA (o)			
20	19	1,988	4	37,516	3,100	3,875	6,200	6,200	1
22	22	1,941	4	32,907	2,400	3,000	4,800	4,800	2
14	14	1,948	2	19,604	1,100	1,375	3,300	3,300	3
24	24	1,928	2	13,493	1,800	2,200	3,600	3,600	4
22	22	1,907	2	13,822	1,000	1,100	2,000	2,000	5
9	9	1,926	2	15,815	600	750	2,400	2,400	6
Total				133,157	10,000	12,300	22,300	22,300	



**SUBSTATION EQUIPMENT**

Report separately each substation used wholly or in part for transmission, each distribution substation over 1,000 kVA capacity and each substation that serves customers with energy for resale.

Particulars (a)	Utility Designation					
	(b)	(c)	(d)	(e)	(f)	
Name of Substation	"OO" SUB	Ann St	Central	Comb Loc 1	Comb Loc 2	1
Voltage--High Side	34	34	138	34	138	2
Voltage--Low Side	12	12	34	12	34	3
Num. Main Transformers in Operation	1	1	1	1	1	4
Total Capacity of Transformers in kVA	10,500	10,000	50,000	22,500	50,000	5
Number of Spare Transformers on Hand	0	0	0	0	0	6
15-Minute Maximum Demand in kW						7
Dt and Hr of Such Maximum Demand						8
						9
Kwh Output						10

**SUBSTATION EQUIPMENT (continued)**

Particulars (g)	Utility Designation					
	(h)	(i)	(j)	(k)	(l)	
Name of Substation	Delanglade	New Badger	North 1	North 2	Rosehill	16
Voltage--High Side	34	34	34	138	34	17
Voltage--Low Side	12	12	12	34	12	18
Num. of Main Transformers in Operation	1	1	1	1	1	19
Total Capacity of Transformers in kVA	10,500	22,500	20,000	60,000	22,500	20
Number of Spare Transformers on Hand	0	0	0	0	0	21
15-Minute Maximum Demand in kW						22
Dt and Hr of Such Maximum Demand						23
						24
Kwh Output						25

**SUBSTATION EQUIPMENT (continued)**

Particulars (m)	Utility Designation					
	(n)	(o)	(p)	(q)	(r)	
Name of Substation	Thilmany					31
Voltage--High Side	34					32
Voltage--Low Side	12					33
Num. of Main Transformers in Operation	2					34
Capacity of Transformers in kVA	60,000					35
Number of Spare Transformers on Hand	0					36
15-Minute Maximum Demand in kW						37
Dt and Hr of Such Maximum Demand						38
						39
Kwh Output						40

**ELECTRIC DISTRIBUTION METERS & LINE TRANSFORMERS**

Particulars (a)	Number of Watt-Hour Meters (b)	Line Transformers		
		Number (c)	Total Cap. (kVA) (d)	
Number first of year	16,408	4,392	214,086	1
Acquired during year	3,618	205	9,069	2
<b>Total</b>	<b>20,026</b>	<b>4,597</b>	<b>223,155</b>	3
Retired during year	2,987	74	2,707	4
Sales, transfers or adjustments increase (decrease)			292	5
<b>Number end of year</b>	<b>17,039</b>	<b>4,523</b>	<b>220,740</b>	6
<b>Number end of year accounted for as follows:</b>				7
In customers' use	13,804	4,155	199,400	8
In utility's use	29			9
				10
Locked meters on customers' premises				11
In stock	3,206	368	21,340	12
<b>Total end of year</b>	<b>17,039</b>	<b>4,523</b>	<b>220,740</b>	13

**STREET LIGHTING EQUIPMENT**

1. Under column (a) use the following types: Sodium Vapor, Mercury Vapor, Incandescent, Fluorescent, Metal Halide/Halogen, Other.
2. Indicate size in watts, column(b).
3. If breakdown of kWh column (d) is not available, please allocate based on utility's best estimate.

<b>Particulars (a)</b>	<b>Watts (b)</b>	<b>Number Each Type (c)</b>	<b>kWh Used Annually (d)</b>	
<b>Street Lighting Non-Ornamental</b>				
Mercury Vapor	175	94	78,351	<b>1</b>
Mercury Vapor	400	21	40,009	<b>2</b>
Sodium Vapor	100	1,097	522,501	<b>3</b>
Sodium Vapor	250	562	669,202	<b>4</b>
Sodium Vapor	400	84	160,037	<b>5</b>
<b>Total</b>		<b>1,858</b>	<b>1,470,100</b>	
<b>Ornamental</b>				
Sodium Vapor	100	238	113,359	<b>6</b>
Sodium Vapor	150	75	53,584	<b>7</b>
Sodium Vapor	250	44	52,393	<b>8</b>
Sodium Vapor	400	78	148,606	<b>9</b>
<b>Total</b>		<b>435</b>	<b>367,942</b>	
<b>Other</b>				
NONE		0		<b>10</b>
<b>Total</b>		<b>0</b>	<b>0</b>	

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Electric Operation & Maintenance Expenses (Page E-03)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #535 - Operation Supervision and Engineering - Decrease is due to the retirement of the Generation Superintendent in 2004. The new Generation Superintendent was hired and started prior to the retirement date. Also, the retiring Generation Superintendent received a retirement agreement which included a severance package. A portion of this package was charged to this account in 2004. This did not recur in 2005.

Account #538 - Electric Expenses - Increase is due to a reallocation of payroll and material costs for general operation and testing of the hydro facilities. This includes development of ongoing maintenance schedules and the enhancement of safety equipment at the hydro facilities.

Account #539 - Miscellaneous Hydraulic Power Generation Expenses - Increase is due to an increase in labor costs and materials allocated to the general operation of the hydro facilities. This includes development of ongoing maintenance schedules and the enhancement of safety equipment at the hydro facilities.

Account #546 - Operation Supervision and Engineering - Decrease is due to the retirement of the Generation Superintendent in 2004. The new Generation Superintendent was hired and started prior to the retirement date. Also, the retiring Generation Superintendent received a retirement agreement which included a severance package. A portion of this package was charged to this account in 2004. This did not recur in 2005.

Account #551 - Maintenance Supervision and Engineering - Decrease is due to the retirement of the Generation Superintendent in 2004. The new Generation Superintendent was hired and started prior to the retirement date. Also, the retiring Generation Superintendent received a retirement agreement which included a severance package. A portion of this package was charged to this account in 2004. This did not recur in 2005.

Account #555- Purchased Power- Increase is due to the increase in market power costs which was experienced throughout 2005.

Account #582 - Station Expenses - Increase is due to the increase of labor hours operating the distribution substations in 2005. In 2005, problems with Combined Locks Substation during an outage required additional labor hours and added costs.

Account #586 - Meter Expenses - The decrease in this account is due to implementation of an Automated Meter Reading (AMR) System which began in 2004. There has been an increase in the capitalization of Meter Technician labor costs due to the increase in the purchase and installation of the new electric meters.

Account #588 - Miscellaneous Distribution Expenses - Increase is due to the addition of GIS staff late 2003. A portion of their time is allocated to this account.

Account #590 - Maintenance Supervision and Engineering - Decrease is due to a reallocation of management time to more suitable accounts in 2005.

Account #594 - Maintenance of Underground Lines - Decrease in 2005 is due to

## ELECTRIC OPERATING SECTION FOOTNOTES

less time being spent on maintaining the existing facilities due to a more extensive construction season as compared with 2004. This includes rebuilding lines in the Village of Little Chute.

Account #920 - Administrative and General Salaries - Increase is due to a reallocation of management time to this account in 2005. In addition an IT position was added late in 2005. A portion of their time is charged to this account.

Account #923 - Outside Services Employed - Decrease is due to a decrease in the use of outside consultants. In addition a large portion of Outside Services Employed is capitalized as part of the construction project or directly allocated to the maintenance project.

Account #925 - Injuries and Damages - Increase from 2004 is due to increased Worker's Compensation premium costs in 2005. In addition KU reimbursed customers for damages caused by outages when KU determined that the utility was partially responsible for the outage.

Account #926 - Employee Pensions and Benefits - Increase is due to an increase in Health Insurance premiums (22%) and Dental Insurance (5%) in 2005. Also, costs increased due to the additional retirees. KU pays a portion of retiree health and dental premiums.

Account #930 - Miscellaneous General Expenses - Increase is due to increased costs to attend out-of-state conferences and other training events. This includes participation in APPA and MEUW conferences and training events.

### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

#### General footnotes

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 145,165	\$ 235,290	\$ 380,455
Additions	11,338	98,105	109,443
Retirements	0	0	0
End of Year	\$ 156,503	\$ 333,395	\$ 489,898

## ELECTRIC OPERATING SECTION FOOTNOTES

### Electric Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page E-06)

**If Additions for any Accounts exceed \$100,000, please explain.**

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The increased dollars in this account represents the costs of replacement meters.

Account #390 - Structures and Improvements - During 2005 a building security system was installed at a cost of \$37,000. Also in 2005, \$169,000 was spent finishing the parking lot. This included landscaping the finished parking lot and surrounding building grounds.

Account #397.1 - Communication Equipment (Fiber) - In 2005, the second phase of the fiber and related equipment installation was completed. The purpose of this project was to provide a communication link to the hydro facilities and substations. A subaccount of Account #397 was created in order to depreciate these costs over a 25 year life.

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided except as noted above. The work order information can be furnished on EXCEL spreadsheets upon request.

**If Retirements for any Accounts exceed \$100,000, please explain.**

Account #362 - Station Equipment - The Jackson Street Substation was removed from service in 2005. The site for the Jackson Street Substation will be sold in 2006.

Account #370 - Meters - Kaukauna Utilities began an Automated Meter Reading (AMR) System meter exchange in 2004. The utility plans on completing this project within 4 years. The increased dollars in this account represents the costs of meters that were retired during 2005.

### Electric Utility Plant in Service --Plant Financed by Contributions-- (Page E-08)

**If Additions or Retirements for any Accounts exceed \$100,000, please explain.**

Other Accounts - Due to the large number of work orders processed on an annual basis, the schedule of significant plant additions and retirements is not provided. The work order information can be furnished on EXCEL spreadsheets upon request.

### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

**General footnotes**

Account #397 - Communication Equipment - This account is comprised of regular communication equipment and the installation of fiber and related equipment as follows:

Activity	Comm Equip	Comm Equip (Fiber)	Total
Beg of Year	\$ 95,614	\$ 4,706	\$ 100,320
Accruals	15,083	11,374	26,457
Retirements	0	0	0
Cost of Removal	0	0	0
Salvage	0	0	0
End of Year	\$ 110,697	\$ 16,080	\$ 126,777

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## ELECTRIC OPERATING SECTION FOOTNOTES

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### Accumulated Provision for Depreciation - Electric --Plant Financed by Utility or Municipality-- (Page E-11)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Account #343 - Prime Movers - In 2003, the Diesels taken out of service were sold. Proceeds from the sale (net of removal costs) were recorded as salvage. The affect of this transaction caused the balance in Accumulated Depreciation to exceed the remaining plant balance. Because KU still has the Gas Turbine, a balance still remains in Account #343. Further depreciation to this account will not be accrued until the Gas Turbine is removed from service. Once the Gas Turbine is removed from service further analysis of the Accumulated Depreciation account will be completed to determine whether a gain on disposal of plant needs to be booked.

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### Electric Energy Account (Page E-17)

#### General footnotes

Kaukauna Utilities has a contract with WPPI where WPPI takes all output from Kaukauna's Gas Turbine. Since the generation from the Gas Turbine is used by KU, the generation from the Gas Turbine is billed back to KU in the WPPI monthly power bill. In order to not overstate the supply of energy, the amount of the generation from the Gas Turbine is deducted since the kWh is also included in Purchases.

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### Sales of Electricity by Rate Schedule (Page E-18)

#### General footnotes

The Sales of Electricity by Rate Schedule includes CP-6 and NA. The revenues based on these items do not include the sale of energy. The schedule would not allow for the omission of kWh when saving the schedule. One (1) kWh was entered for each item to bypass this protection.

If Rate Schedule Name is not one selected from the dropdown list, please explain.

Currently, Kaukauna Utilities has an agreement with WPPI in which WPPI reserves the rights to the output capabilities from Kaukauna's Gas Turbine. In exchange for these rights, WPPI pays Kaukauna Utilities a monthly fee. This fee is not applicable to Kaukauna's existing tariffs, so it is given a NA rate schedule. Revenues from this agreement were part of the 2005 Rate Structure.

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### Substation Equipment (Page E-27)

#### General footnotes

15-Minute Maximum Demand, Date & Hour, and Kwh Output is currently not available. We are currently working with our SCADA System to provide this information.

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### Electric Distribution Meters & Line Transformers (Page E-28)

#### General footnotes

The Electric transformer database was corrected during the year for transformers that were incorrectly entered into the database with the wrong sizes.

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